

M MICHIGAN ROSS

PATON CENTER FOR

PATON

RESEARCH & EDUCATION

CENTER

IN ACCOUNTING

Celebrating the
centennial anniversary
of the Stephen M. Ross
School of Business

ANNUAL REPORT 2024

From the Director



Gregory Miller, PhD, CPA

The Past, the Present, and the Future

Birthplace of Modern Accounting

This year, as we mark the centennial anniversary of the University of Michigan Stephen M. Ross School of Business, we reflect on the impact of Professor William Paton, who revolutionized the field of accounting and founded *The Accounting Review*, the oldest scholarly journal in the field, in 1926. Today's Paton scholars join a robust lineage of individuals who have passed through the school and become an integral part of the global accounting community.

Evolution of Accounting at U-M, 1901 to Present

We are working with **Stephen Zeff**, PhD, an alumnus and accounting historian, to compile a history of the Accounting department. To this end, we are in discussions with one of the U-M publishing arms to publish this chronology as a book that will hold a history of the department and the Paton Center. Our goal is to document this strong history so that we can pass it on to future generations.

Michigan Ross Researchers Connect

In April, Michigan Ross faculty members from the centers, institutes, and initiatives gathered in the Tauber Colloquium for the inaugural Faculty Research Round Robin. This program was established to increase awareness about current research taking place at Michigan Ross and to encourage faculty members to explore one

another's areas of interest. The event was set up similarly to speed dating where each participant rotated through a series of brief one-on-one chats with another faculty member.

Gabriella Ring of the Mitsui Life Financial Research Center and **Tara Start**, Paton Accounting Center Program Coordinator, organized the first session which focused on research in the ESG area. They gathered feedback from participants that will be used to ensure that future Research Round Robins are valuable and productive. Faculty intends to hold the event quarterly, with staff from different centers and institutes taking turns planning and organizing.

Michigan Ross LinkedIn Site

The Paton Center joined LinkedIn in October as a way for us to connect and share information about research and events with our alumni and students. It is also our hope that it will be a valuable resource for staying informed about news and connecting with the entire Paton community. Follow us on LinkedIn at Paton Accounting Center at Michigan Ross ([tinyurl.com/PatonLinkedIn](https://www.linkedin.com/company/paton-accounting-center-at-michigan-ross)).

Focus on ESG

The goal of accounting is to provide information to decision makers so that they can better govern a firm. To aid in this effort, Michigan Ross has rolled out an environmental, social, and governance (ESG) concentration for the MBA students. The Paton Center is currently working with Michigan

Ross Business + Impact, a central resource to amplify and integrate impact across all facets of the school and the business sector.

BBA Workshops

We have initiated a series of workshops for the BBA students, featuring accomplished alumni practitioners who can share insights about their career paths. Our first speaker was Michigan Ross alumna, **Janine Korovesis**, CPA (BBA '08/MAcc '09) who is vice president of finance at OpenAI.

Additionally, we plan to have faculty present at co-curricular workshops and conduct a workshop exploring financial statements. The idea is to take a co-curricular situation where students are not being graded to guide them through the process. Many of us do executive education work with major finance firms and we see that there is not always comfort in getting into financial statements. Regardless, it's a skill that the students really need to have.

As we reflect on another successful year and celebrate the Ross centennial, we look forward to strengthening our connections with you, the Paton community, to ensure that the next century will be just as extraordinary as the first.

Gregory Miller

Ernst & Young Professor of Accounting
Faculty Director Paton Accounting Center

Chair's Report



Christopher Williams, PhD

This year marks the centennial celebration of Michigan Ross. In connection with this important milestone, the Paton Center for Research & Education in Accounting is hosting the "100 Years PhD Alumni Centennial Conference." Slated for October 25, 2024, we will bring together notable alumni who will speak about a range of current accounting topics.

Teaching Observations

In January 2024, the Accounting group initiated Teaching Observations, wherein faculty from our group visit other faculty in their classrooms to observe their teaching methods and give constructive feedback. The overall goal of the program is to improve teaching, coursework, and classroom experience. Since its inception, many faculty have come forward to say that the program has really helped them to think about their teaching practices and the experiences they're providing to the students.

As a participant myself, I found the feedback extremely useful. It was suggested that I could improve the methodology with which I presented tables and financial statements to the students. More specifically, that I switch between different types of information sources more seamlessly. I implemented this improvement the next week. It was super-helpful for the course, and the students seemed to have appreciated the smoother transitions.

With great success, we will carry this program forward into the 2025 academic year. The Dean's Office has been very enthusiastic about the program, and has asked other units to look for ways to implement a similar type of program in their own areas.

Undergraduate Core Accounting

In the coming year, the Accounting group is looking to update its undergraduate core courses. This is due to the Michigan Ross decision to change the sequencing of the undergraduate core. With this change, Accounting will now be taught in the first year as opposed to the sophomore year. This will better suit the students and will give them more exposure to business earlier in their career at Michigan Ross.

Sustainability

The Accounting group is looking at how to integrate more sustainability issues into the curriculum. We have a number of faculty that continue to do research in this area, including Faculty Director **Gregory Miller**, PhD, CPA, Ernst and Young Professor of Accounting, and **Gwen Yu**, PhD, professor of accounting, accounting faculty doctoral coordinator, and Michael and Joan Sakkinen Faculty Fellow.

Two other faculty members will help us with this initiative, including **Lindsey Gallo**, PhD, Coopers and Lybrand, Norman E. Auerbach Assistant Professor of Accounting, and Jones Research Scholar; and **Heidi Packard**, PhD, Coopers and Lybrand, Norman E. Auerbach Assistant Professor of Accounting. We love seeing the group make meaningful contributions around the role accounting will play as we meet increased sustainability challenges.

Faculty Awards

This year, four very deserving faculty received the prestigious Neary Teaching Excellence Awards. **Jim Desimpelare**, lecturer of accounting, won the MAcc Teaching Excellence Award. **Raffi Indjekian**, PhD, Carlton H. Griffin-Deloitte & Touche LLP Collegiate Professor of Accounting, won the PhD Teaching Excellence Award. **Itay Kama**, PhD, Clyne Crawford Teaching Fellow and Clinical Assistant Professor of Accounting, won the BBA Teaching Excellence Award, and **Venky Nagar**, PhD, KPMG Professor of Accounting Teitelbaum Research Scholar, won the GMBA Teaching Excellence Award.

AAA 2024 Competitive Manuscript Award

Jen Choi, PhD, assistant professor of accounting, is the recipient of the American Accounting Association 2024 Competitive Manuscript Award. A very prestigious award, this honor recognizes Choi's manuscript, titled "Sales-Based CEO Incentive and Its Effect Across the Supply Chain."

Growing Challenges

One of the growing challenges — and opportunities — that the Accounting group faces is with regulation in environmental, social, and governance (ESG) in the European Union, the United States, and around the world. We see accountants playing a significant role in this new regulation, and are looking at how we can help our students and faculty get ready for this new world.

In closing, I would like to say that it's been a really good first year in my new post. I have enjoyed working with our great group of faculty. We are proud that the vision of the namesake of our center, William Paton, continues to prosper and thrive.

Christopher Williams, PhD
Arthur Andersen Professor of Accounting
Chair of Accounting
MAcc Faculty Director

100 YEARS

A timeline of the first 100 years of Michigan Ross history

Kapnick Conference



In its eighth year, the annual **Kapnick Accounting Spring Conference** brings together top academics to share their current research with Ross Accounting faculty and PhD students. The May 2024 conference was a smaller event with the audience being made up of current faculty, PhD students, and presenters.

Featured speakers included Ross' own Lindsey Gallo, Mihir Mehta, and Gwen Yu, along with Bill Mayew, Duke University, Ken Merkley, Indiana

University, and Irem Tuna, London Business School. The speakers covered a range of accounting-related topics and delivered thought-provoking presentations.

Our gratitude to the Kapnick family for their generous support of the annual Harvey E. Kapnick Conference. With this annual event, we are proud to continue to honor the legacy of Harvey Kapnick (1925-2002), a nationally respected leader and innovator in the accounting profession.



Mihir Mehta, Lindsey Gallo, Irem Tuna, Bill Mayew, Gwen Yu, Ken Merkley

As Ross commemorates 100 years of impact, the Accounting department and the Paton Center are proud to reflect on our shared history and the enduring contributions that have helped to shape the school. Significant milestones for the business school and accounting at U-M include:



1914

While a student, William Paton begins as an instructor at the University of Michigan, receiving his PhD in economics in 1917. Photo: Bentley Historical Library



1924

The School of Business Administration is established in Tappan Hall on South University Avenue, just east of State Street. Photo: Bentley Historical Library

1935

A PhD in Business Administration is added.

Jen Choi Receives Competitive Manuscript Award



Jen Choi's paper "Sales-based CEO Incentive and Its Effect across the Supply Chain" earned the **American Accounting Association 2024 Competitive Manuscript Award**. The award aims to highlight outstanding solo research by junior researchers — those who are current PhD students or have earned their PhD within the past five years. Jen was presented with the award, a unique glass art piece, in August during the AAA Annual Meeting in Washington, DC. In her paper, Jen examines the implications of incorporating sales performance metrics in CEO incentive contracts and illustrates how

these metrics can drive costly operational decisions, impacting both the firm and its suppliers.



Awards Honor Accounting Staff



In addition to the great showing by Ross Faculty with the Teaching Excellence Awards (p. 7), two staff members affiliated with accounting received Ross Way Staff Excellence awards. These awards recognize individuals who exemplify the school's values and go above and beyond in their work. **Kaci Kegler**, Managing Director of the MAcc program was honored with the **Supervisory Excellence Award**. This accolade is a testament to Kaci's exceptional leadership and unwavering commitment to the program. **Tara Start**, Program Coordinator for the Paton Accounting Center, received a **Staff Excellence Award** for her professionalism and dedication.

Follow us on LinkedIn

The Paton Center is now on LinkedIn! Follow us at Paton Accounting Center at Michigan Ross ([tinyurl.com/PatonLinkedIn](https://www.linkedin.com/company/PatonCenter)) for industry updates and campus accounting news.

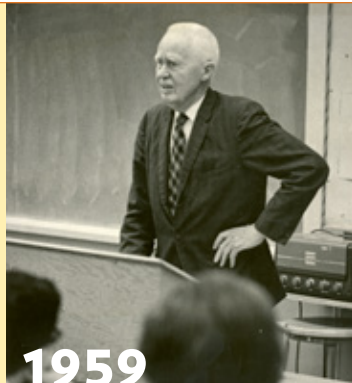


1948

The Business School building opens at the corner of Tappan and Monroe streets. Photo: Bentley Historical Library

1955

The Statement of Organization and Purposes is ratified for the William A. Paton Fund for Accounting Scholarships and Fellowships, which includes the creation of the Paton advisory board.



1959

William Paton retires from the University of Michigan. Photo: Bentley Historical Library



1976

The William A. Paton Center for Accounting Education and Research building is dedicated, adding classrooms, offices, board rooms, an auditorium, and facilities to host guest speakers. Photo: Bentley Historical Library

Faculty Research



Ryan Ball

Clinical Assistant Professor of Accounting

RESEARCH

Paper: Machine Learning Panel Data Regressions with Heavy-tailed Dependent Data: Theory and Application

Co-authors: Andrii Babii, Eric Ghysels, and Jonas Striaukas

Journal: Journal of Econometrics

Paper: Panel Data Nowcasting: The Case of Price-Earnings Ratios

Co-authors: Andrii Babii, Eric Ghysels, and Jonas Striaukas

Journal: Journal of Applied Econometrics



Jen Choi

Paton & Drebin Faculty Fellow, and Assistant Professor of Accounting

NEWS

Jen was honored with the American Accounting Association 2024 Competitive Manuscript Award at the AAA conference in August (p. 3). She also presented at the Emerging Management Scholars conference at UIUC, Illinois, and NUS Accounting Symposium at NUS, Singapore.

RESEARCH

Paper: How human intervention can improve predictive analytics' performance

Co-authors: Ewelina Forker, Isabella Grabner, and Karen Sedatole

Journal: Financial Management

Paper: Predictive Analytics—Should there be a “human in the loop”?

Co-authors: Ewelina Forker, Isabella Grabner, and Karen Sedatole

Journal: CIMA Research Executive Summary



Lindsey Gallo

Coopers & Lybrand, Norman E. Auerbach Assistant Professor of Accounting

Paper: Out of Site, Out of Mind?

The Role of the Government-Appointed Corporate Monitor

Co-authors: Kendall Lynch and Rimmy Tomy

Journal: Journal of Accounting Research

Paper: Processing inflation news: A discussion of Binz, Ferracuti, and Joos

Journal: Journal of Accounting and Economics



Raffi Indjejikian

Carlton H Griffin-Deloitte & Touche Collegiate Professor of Accounting

Paper: Transparency in Hierarchies

Co-author: Christian Hofmann

Journal: Journal of Accounting Research

1983

The option for BBA students to add a Master of Accounting degree is introduced.

1998

The Master of Accounting degree becomes a stand-alone program.

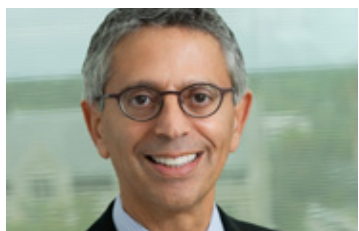
2004

Stephen M. Ross makes a \$100 million gift toward a new building and the school is renamed in his honor.



2006

2006 Construction begins on the Stephen M. Ross School of Business



Reuven Lehavy

Victor L. Bernard-Price Waterhouse Coopers LLP Collegiate Professor of Accounting

NEWS

Reuven discussed the paper: “Dissecting Corporate Culture Using Generative AI – Insights from Analyst Reports,” at the 2023 Hong Kong University of Science and Technology Accounting Research Symposium in December.

RESEARCH

Paper: New Product Announcements, Innovation Disclosure, and Firm Performance

Co-authors: Jenny Chu, Yuan He, Kai Wai Hui

Journal: Review of Accounting Studies



Venky Nagar*

KPMG Professor of Accounting and Teitelbaum Research Scholar

NEWS

“Voluntary disclosures by activist investors: the role of activist expectations” was selected to be presented at the prestigious RAST conference at the University of Cambridge, UK in December 2023.

RESEARCH

Paper: Measuring weather exposure with annual reports

Co-author: Jordan Schoenfeld

Journal: Review of Accounting Studies

Paper: Voluntary disclosures by activist investors: the role of activist expectations

Co-author: Ryan McDonough, Jordan Schoenfeld

Journal: Review of Accounting Studies



Heidi Packard

Coopers & Lybrand, Norman E. Auerbach Assistant Professor of Accounting

RESEARCH

Paper: Voluntary Performance Disclosures in the CD&A

Co-authors: Andrea Pawliczek and Nicole A. Skinner

Journal: The Accounting Review



Christopher Williams

Arthur Andersen Professor of Accounting, Chair of Accounting

NEWS

Chris was a presenter at the University of Rotterdam, University of Mannheim, Boston College, Columbia University, George Mason University, Hawaii Accounting Research Conference, and Hong Kong Polytechnic University.

RESEARCH

Paper: Financial Reporting Quality and Optimal Capital Structure

Co-author: Christina Synn

Journal: Journal of Business, Finance, and Accounting

Paper: Accounting Treatment of Offsetable Derivatives and Investor Risk Assessment

Co-authors: Jed Neilson, Philip Wang, and Biqin Xie

Journal: Management Science

Paper: The Importance of Individual-Pair Lending Relationships

Co-authors: Omri Even-Tov, Xinlei Li, and Hui Wang

Journal: Review of Accounting Studies

2006

The Paton advisory board establishes the William A. Paton BBA/MAcc Scholarship Fund to provide scholarships to MAcc program students and/or candidates for the Bachelor of Business Administration degree who are concentrating in accounting.

2008

The first EY Accounting and Public Policy Symposium for the MAcc program begins in Washington DC.

2009

The new Stephen M. Ross building opens.



2013

The Paton Fellow Scholarship Program is established to encourage Michigan undergraduate students to consider an accounting-related career.

NEARY TEACHING EXCELLENCE AWARDS

The Neary Teaching Excellence Awards are selected by the student body in recognition of outstanding contributions to the academic learning experience at Michigan Ross. The stipends that accompany the awards have been made possible by the generosity of the late Robert D. Neary, BBA '55, and his wife, Janet E. Neary, AB '54. Robert Neary's career spanned 38 years with Ernst & Young, and both he and Janet remained involved with the University of Michigan after graduation. With these awards, the Nearys affirmed their belief that teaching excellence is largely "the ability to make the pursuit of knowledge an exciting endeavor ... the kind of excitement that is contagious and long-lasting."

Jim DeSimpelare, teaching professor of accounting, is the recipient of the **MAcc Teaching Excellence Award** for three classes: "Advanced Financial Accounting" (ACC 625), "Federal Taxation II" (ACC 620), and "Federal Taxation and Managerial Decisions" (ACC 560). "I am thrilled and honored to receive this award," says DeSimpelare. "Sometimes you just don't know how the students are perceiving you and the material you're presenting, so it is very fulfilling to get this affirmation."

DeSimpelare notes that his teaching career was not exactly planned. "When I was in graduate school at Indiana University (IU), I administered a team of graduate student instructors," he says. "The role required way more time than I was getting paid for but I did it anyway. Apparently, that made an impression on the IU accounting chair because he suggested I join the accounting faculty on a permanent basis, which I did."

DeSimpelare says his greatest reward as an instructor is seeing students mature in and out of the classroom. "I'm always impressed by the growth I see in students from their senior year in the BBA program to their MAcc year," he says. "I hope that I may have played a small part in that growth. And I hope that I impact my students in a way that makes them not just better accountants, but better people in terms of integrity, character, and resilience. Every group of students has its own personality and characteristics. I enjoy the unique aspects of all the groups I teach. But I've always felt a special affinity for the MAcc students. They are bright, hard-working, motivated, and fun to interact with."

DeSimpelare is grateful for the work he is able to do. "In the academic portion of my career, my greatest career accomplishment has been to receive a teaching award at a school as prestigious as Michigan Ross."

Raffi Indjejikian, PhD, Carlton H. Griffin-Deloitte & Touche LLP Collegiate Professor of Accounting, is the recipient of the **PhD Teaching Excellence Award** for "Theoretical Methods in Accounting Research" (ACC 899). "It's more the interaction between PhD students and me that drives this class, rather than the specific content. The students are young. They're eager. They're smart. And they're the future of academia," says Indjejikian. "I'm truly honored and will cherish this award. I won similar awards earlier in my career, and this one is just as sweet somewhat later in my career. If I've made a difference in a small way in students' lives, that's important."

Indjejikian values the use of creativity in his teaching. "Early on in my career, I decided to take more of an interactive approach to teaching, more animated and conversational, where I would walk up and down the aisles," he muses. "This was 25-30 years ago, so it was

somewhat innovative at the time. Some of my students would say 'His class is an accounting talk show.' I was younger, so I could move up and down the aisles pretty quickly. I'm a little less mobile these days."

He likens this model of teaching to a theatrical performance made up of three elements. "You're the choreographer, the director, and the actor. You have to direct how the whole thing is going to play out, and then you deliver it," says Indjejikian.

His most influential mentor was PhD advisor Robert Verrecchia, now the Elizabeth F. Putzel Professor and Professor Emeritus of Accounting at Wharton. "He asked us to be ambitious and humble and to treat our colleagues and cohorts with respect. This advice stuck with me," he says. "I say the same thing to my students in every class I teach."

Venky Nagar, PhD, KPMG Professor of Accounting, and Teitelbaum Research Scholar, is the recipient of the **GMBA Teaching Excellence Award** for "Management Accounting for GMBAs" (ACC 593). "I am very grateful to the students for honoring me with this award," says Nagar. "Many



Jeff T. Blau Hall and renovated Kresge Hall open



The Honorary Paton Fellow Award is created to honor members of the U-M community who have utilized their accounting expertise to make significant contributions as business leaders.



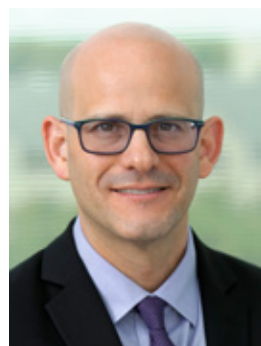
Jim DeSimpelare



Raffi Indjejian



Venky Nagar



Itay Kama

of the students are from Asia, so the culture and classroom rhythms are very different from a typical American class. But the deeper human values of mutual respect and love of learning remain unchanged and universal.”

Nagar marvels at the enormous progress he observes in his students. “It’s relatively easy for Michigan Ross students to master individual concepts,” he says. “But what is rewarding is to see them learn to view the world around them from an exponential managerial or leadership perspective that incorporates multiple theoretical concepts combined with an acute understanding of their underlings’ hopes and fears. This is not easy. Many students come to Ross with a narrow role perspective, e.g., engineering or sales, so it’s amazing to see how they change over the course of their studies.”

Looking back at his career, Nagar feels very fortunate to be at the University of Michigan and to have a career where he

could learn and research any topic that fascinated him. “U-M has probably 99.99 percent of all knowledge generated by humans since the beginning of time. I’ve researched everything from how monkeys do mental accounting of their social relationships to international currency crises,” he says. “America is an amazing place to make money but it’s an even more amazing place to learn. At U-M, you can participate in business, sports, arts, theater, music, science, and travel, while also meeting an astonishing range of talented people. I encourage students to do the full sweep in their time here.”

Itay Kama, PhD, Clyne Crawford Teaching Fellow and clinical assistant professor of accounting, is the recipient of the **BBA Teaching Excellence Award** for instructing three classes: “Financial Accounting” (ACC 300), “Managerial Accounting” (ACC 301), and “Intermediate Accounting” (ACC 312). “It’s a great

honor to receive this award,” says Kama. “My greatest reward as an instructor comes from the feedback of students who share that my classes have not only expanded their knowledge, provided valuable tools for decision-making, and aided them in their job applications, but also ignited a passion for further learning and practice in the field of accounting.”

Kama favors an approach to teaching that not only provides students with know-how and technical skills but also, and more importantly, the ability to understand processes, engage in discussions, and ask the right questions. “When I teach, I put effort into incorporating my professional experience and research-based knowledge into the class, ensuring that my students gain added value by understanding ‘why’ and not just ‘how’ we solve a specific problem,” he says. “This approach equips students with the skills needed to make critical decisions

in ambiguous and uncertain environments. To achieve these goals, I use case studies, real-life examples, and up-to-date news articles, and I dedicate most of our class time to discussions.”

Kama is passionate about teaching. “Teaching accounting at a leading university merges three essential aspects: research-based knowledge, practical business application, and the dynamics of engaging with an audience,” he says. “Additionally, teaching demands the ability to improvise — a skill I have developed through several years of participating in acting and improv classes as a personal hobby.”

He often incorporates creative methods into his teaching. “To explain activity-based costing in the managerial accounting course, I replicate bakery activities within the classroom setting and walk through the procedures needed to produce and sell a cookie,” says Kama. “This colorful illustration helps students better understand the accounting process of analyzing the cost of an object and significantly promotes subsequent class discussions.”



2023

The EY Symposium in DC is combined with MAcc orientation.

2024

The Accounting Analytics Concentration is offered for MAcc students.

The centennial celebrations have included a toast with faculty and staff, a special event welcoming students back to campus, and a centennial research conference in late October.

As Ross, the Accounting department, and the Paton Center continue to innovate and evolve, we look forward to the next 100 years!

PhD Program Update



CURRENT STUDENTS

Rear: Angie Pae, Jong Hun Woo, Collin Whitmore, Jonas Lee, Wren Redfield
 Front: Gwen Yu (PhD Advisor), Vanessa Johnson, McKenna Bailey, Heather Graham, Sofia Martinez, Madeline Adler

The 2024 Ross PhD cohort comprises ten highly qualified students, demonstrating the department's focus on preparing future accounting scholars. This group size ensures that students have meaningful interactions with faculty members and access to practical research experiences, showcasing the school's dedication to personalized educational experiences.

- **Collin Whitmore** participated in the Brigham Young University (BYU) Accounting Research Symposium in Provo, Utah in September 2023.
- In January 2024 **Jonas Lee** and **Jon Woo** attended the Financial Accounting and Reporting Section (FARS) Midyear Meeting in Denver, Colorado.
- **McKenna Bailey** worked with the London Business School faculty on her dissertation and research ideas during February 2024.
- **Heather Graham** attended the Wharton Spring Accounting Conference in May 2024 at the University of Pennsylvania. In June she presented her dissertation at the American Accounting Association/Deloitte Foundation/J. Michael Cook Doctoral Consortium held at Deloitte University in Westlake, Texas.
- **McKenna Bailey, Heather Graham, Jonas Lee, Angie Pae, Wren Redfield, and Jon Woo** traveled to Washington DC in August 2024 for the American Accounting Association (AAA) Annual Meeting.

RECENT GRADUATES

2024 Kendall Lynch
 2024 DJ Stockbridge
 2023 Wei Shao
 2021 John Aland
 2021 Jerry Mathis
 2021 Madeline Thompson
 2020 Andrea Down
 2019 Ruby Lee

CURRENT JOB PLACEMENT

University of Washington
 Boston College
 China Europe International Business School
 University of Notre Dame
 Indiana University - Bloomington
 University of Notre Dame
 University of Toronto
 University of Florida



Angie Pae, Lindsey Gallo (with Nicholas), Heidi Packard, Heather Graham, Wren Redfield, McKenna Bailey, Roby Lehavy, Jon Woo, Jonas Lee, Greg Miller at the American Accounting Association (AAA) Annual Meeting.

Doctoral Students

Fourth-year doctoral student **Jonas Lee** joined the Michigan Ross PhD Accounting program in 2021. Prior to that, he attended Cornell University in Ithaca, New York, with a focus on accounting.



What is the focus of your research?

My research broadly focuses on disclosure and firm information. I am currently exploring how external parties shape the information environment.

What brought you to Michigan Ross to pursue a PhD in accounting?

Michigan has many of the most influential and interesting researchers, particularly in the financial accounting field. The rich mentoring culture particularly benefits beginning researchers. And the resources of the program and vast alumni network provide opportunities to learn and position PhD students for success.

What are your plans after finalizing your PhD program?

I plan to find a tenure track position at a reputable academic research institution, where I'll have the

opportunity to educate new generations of accountants. Many students indicated that they were reluctant to attend accounting courses at the beginning of the semester, and it has been meaningful to show them how interesting this course of study could be in my class. The support from students, both in class and in written cards, motivates me and introduces different questions in my research work. Finding institutions like the University of Michigan will provide an opportunity to learn and share ideas that will further my research.

What important contributions would you like to make to the field?

The research that most excites me focuses on increasing the amount of decision-relevant information for people, particularly investors. I want my contributions to aid in the decisions that play a major role in the success of companies, employees, and others.

How would you describe the mentoring culture at Michigan Ross?

The culture of the program focuses on fostering researchers through mentorship. It provides a unique opportunity to assimilate the dedication of the faculty who carefully develop nuanced research. This mentoring culture goes beyond the faculty, including many of the PhD students who have shared their knowledge with me.

Fourth-year doctoral student **Jong Hun Woo** joined the Michigan Ross PhD Accounting program in 2021. Woo previously worked in equity research, equity derivatives sales and trading, and quantitative analyst roles in investment banks and asset managers in London and New York. He holds a BSc in economics from the London School of Economics and a master's degree in finance with distinction from the London Business School.



What is the focus of your research?

My research interest broadly lies in studying the interaction between investors (firms' shareholders) and managers, and how this influences capital market outcomes and firm behavior. I am also interested in the effects of disclosure regulation in shaping firm governance.

What brought you to Michigan Ross to pursue a PhD in accounting?

When I was applying for PhD programs in accounting, I spoke with several PhD students and professors in order to find out more about the strengths of each school. One reason Michigan Ross stood out for me was the strong mentoring culture and community, the 'Michigan model,' that allows students to develop a close connection with faculty and peers. Given that the model has proven to be a success by producing some of the best researchers in the field over the years, it made Michigan Ross an obvious choice for me.

What are your plans after finalizing your PhD program?

After finishing the PhD program, I hope to become a tenure track faculty member at a reputable academic institution and to continue to pursue my academic research agenda.

What important contributions would you like to make to the field?

I would like to produce research that not only extends our understanding of accounting as a field, but also influences practice and policy. As more regulations come into force that demand greater transparency and accountability for various economic actors, such as investors and corporations, there is no lack of fascinating topics to study.

How would you describe the mentoring culture at Michigan Ross?

At Michigan Ross, the culture is second to none. I have worked closely with and learned from several faculty members, and it is very encouraging to know that they are invested in my success as a scholar. I meet regularly with my advisors, while other faculty members are always available to give helpful feedback. Currently, I'm in the dissertation writing phase of the program, and I am grateful to be in a program with such great support.

Staff Spotlight



Anthony Berryhill

Anthony Berryhill serves as assistant director of student affairs for the Michigan Ross One Year Master's Program, a specialized program that provides high-level, in-depth knowledge in the curricula of master of management, master of accounting, master of supply chain management, and master of business analytics. "I'm the first to hold this role, and I'm very excited to have the opportunity to work with the OYM team and the students in the program," says Berryhill.

Prior to this, he served as assistant program manager for Diversity, Equity, and Inclusion at the University of Michigan College of Pharmacy, and associate director of diversity admissions for the full-time MBA program at Michigan Ross. He also served as associate director and alumni relations and leadership development coordinator in the Executive MBA program at Michigan Ross.

Berryhill manages a team of student success advisors who are the primary point of contact for the students in each of the four OYM areas of focus. "We work to provide direction and oversight related to the student experience while in the program. We want that experience to be as seamless as possible on everything from classroom-related to curriculum-related issues," he says. "We also plan events for student appreciation."

Berryhill says that what he enjoys most about this role is the connection he has with both staff and students. "I enjoy building relationships with students and staff to make the experience in our program the most effective for all connected to it."

From the MAcc Program Office



Kaci Kegler, Managing Director, One-Year Master's Programs

- This cohort is also our first to have the opportunity to enroll in the MAcc Accounting Analytics Concentration! Composed of at least four data-centric courses, the concentration can be fulfilled within the traditional 30 credit hour timeline and is reflected on their transcript upon graduation.
- Many thanks to our Alumni Mentors! We look forward to hearing your feedback on this meaningful new program and hope to continue sourcing mentors for the coming admissions cycle.
- We're proud to welcome incoming MAcc student, **Ruben Garcia**, as our Graduate Student Staff Assistant this year! Ruben graduated from the Ross BBA program in 2024 and served as BBA Council President his senior year. In his role as GSSA, Ruben will help us recruit prospective MAcc students.
- The One-Year Master's programs are very excited to unveil two new application components this year! For the first time, students will be able to apply to as many one-year programs as they are qualified for on one application, with the potential to gain admission to multiple programs. Additionally, we're implementing virtual admissions interviews! This change provides greater flexibility for students and allows for a more comprehensive review by our admissions team. It also prepares students for similar interviews with potential employers.
- We're thrilled to welcome 81 motivated accountants to the program this year! They've joined us from 11 countries and 43 different undergraduate institutions. 57% of the class are women and 36% of the class attended U-M for their undergraduate education.
- Once again, ACC 695: EY Accounting and Public Policy Symposium, taught by Prof. **Lindsey Gallo**, was a great success in Washington, DC. The action-packed week explored ESG and current issues in tax policy and financial reporting. The class visited with government agencies including IRS:CI, FBI, and the SEC. They also studied leadership styles and how to create an intentional culture of belonging.
- We also look forward to supporting current MAcc student and Team USA Olympian, Paul Juda, as he performs in the Gold Over America Tour in Detroit. Many thanks to our wonderful donor for making this trip possible!



Congratulations to the MAcc Class of 2024



The One-Year Master's Program Office is pleased to announce that 76 graduates joined your alumni base last April! Among the class of 2024, 28% earned their undergraduate degree at U-M. 59% of graduates are women and the class boasted an incoming GPA of 3.7. Join us in welcoming the Class of 2024 to industry. Graduates, we are so proud of you!

Brock Atkins
Grant Aughton
Ruoyi Bai
Grace Balch
Riley Balconi
Paulo Henrique Brito de
Oliveira
Hantian Chen
Colin Cho
Joseph Cottrell
Ben Darmofal
Maegan DeSmet
Jacob Doyle
Soren Falloon
Clayton Fee
Jeff Fong

Lauren Greshak
Sabrina Guan
Rachel Gunder
Augusta Guo
Cole Haupt
Yuan He
Claire Heritage
Li-Hsuan Hsu
Beryl Hu
Jiayi Hu
Alyssa Huangfu
Jack Jacobson
Emily Johnson
John Johnston
Wei Kuang
Claire Lee

Jiawei Li
Siyuan Li
Yuchen Li
Zhiyun Liao
Charlene Lin
Han Lin
Qinhui Liu
Yaya Liu
Yuwei Liu
Mason Marxkors
Camryn Miller
Luoxi Mou
James Pan
Yan Pan
Kevin Pujirenggo
Silitonga

Jake Randall
Jackson Rogers
Daniel Ryou
Sam Saliba
Elizabeth Schrank
Jie Shen
Gracie Silver
Presley Snyder
Daniella Sultani
Chuhan Sun
Helen Sun
Taddel Tuo
Jil Wakil
Durga Dyuthi Vanama
Bennett VanSolkema
Charles Vitek

Yuchen Wang
Hanxin Wu
Haoyang Xie
Wenxuan Xue
Gordon Yan
Dingkun Yang
Maggie Yang
Zi Ye
Jialin Zeng
Helga Zhang
Yiling Zhang
Iris Zhou
Yufei Zou
Jojo Zu

MAcc Global Opportunity and the Impact of Giving Bluesday



Thanks to the generosity of MAcc alumni and friends, several MAcc students had the opportunity to participate in a Michigan Ross Short-Term Global Experience with all course fees and airfare sponsored. The course this year was the History, Culture, and Management of Luxury in Milan, Italy, which was taught by Professor Burcu Tasoluk. Students attend lectures at Ross during the winter term, and spend a week in Milan, Italy, over the winter break, meeting with guest speakers and conducting field visits.

“This sponsorship means so much to me! I would not have been able to enroll in this course or explore Italy without your support.”
— Lauren Greshak, MAcc, '24

“The principles we learned in the classroom were brought to life through factory tours of highly successful companies in Italy. I have so many cherished memories. I’ve been keeping a journal so that I can look back on this amazing experience many years from now.”
— Claire Heritage, MAcc, '24

“We learned valuable lessons about the need to communicate brand identity. In luxury goods, brands can be seen as fundamentally similar. What differentiates them is how they convey the value of their brand and their identity, which is closely tied to the legacy of their company. As a person in the business world, this helped me understand how I have to convey my own brand identity and how that shapes my contributions to the world in ways that are unique to me.”
— Claire Lee, MAcc, '24



Giving Bluesday Donors Support the MAcc Global Experience Fund

The MAcc Global Experience fund, established to cover the costs of these transformative programs, was our focus for the 2024 Giving Bluesday campaign. Alumni, faculty, staff, and students contributed to the fund on this annual day of giving, providing the gift of an unparalleled study abroad experience to Michigan Ross graduate accounting students. We're excited to continue this tradition of supporting students as they expand their global acumen and are grateful for the support from our generous donors. A special note of thanks to members of the Paton Advisory Board for their early contributions and matching challenge, helping us raise over \$5,000 to sponsor one student's travel.

To view a thank you video from students to donors, scan the QR code:



Named Scholarships Awarded to 50+ PhD and MAcc Students

Each year, dozens of advanced-degree Accounting students benefit from donor support in the form of scholarships. For some, it's the primary reason they are able to afford to further their education. For others, it's an affirmation of the commitment they are making to serve the public, both personally and professionally.

Scholarship recipients for academic year 2024-2025 include the following students.

ACCOUNTING PhD SCHOLARSHIP RECIPIENTS

William A. Paton Accounting Scholarship

Madeline Adler
McKenna Bailey
Vanessa Cardon
Heather Graham
Jonas Lee
Sofia Martinez
Angela Pae
Wren Redfield
Collin Whitmore
Jong Hun Woo

Robert F. and Phyllis J. Westover Scholarship

Heather Graham

John D. Mayne PhD Fellow

Heather Graham

MAcc SCHOLARSHIP RECIPIENTS

William J. Adams Accounting Scholarship

Kimberly Lorenzo

William J. and Donna W. Adams Scholarship

Josie Allaire
Alanea Bader
Makenna Bader
Alborena Bakiu
Hannah Bargeron
Sophie Egnotovich
Orienda Franchi
Xilin Gao
Madelyn Green
Jack Lauinger

Arthur Andersen LLP Minority MAcc Scholarship

Devon Johnson

Pamela Jane Bryant Accounting Scholarship

Bridget Spilkin

John Robert & Minnie Lee Bussey Scholarship

Devon Johnson

Ralph G. Conger, Jr. Scholarship

Ruben Garcia
Genta Gollopeni
Savoyour Khoshi
Kimberly Lorenzo
Jacob Marra
Bridget Spilkin

Howard J. Cooper Scholarship

Nikitha Kamath

Deloitte Foundation-Carleton Griffin MAcc Scholarship

Ruolin Li

Ernst & Young Scholarship for Excellence in Accounting Education

Thomas Leung
Trevor Malik
Takahito Mori

Roy M. Jacklin Scholarship

Abigail Ehrhardt
Paul Juda

Harvey Kapnick Scholarship

Savoyour Khoshi
Kelly Murray
Ashley O'Connell
Trey Salisbury
Daniel Schultz
Bethany Singer
Rachel Weiss

Peter M. Kelley MAcc Scholarship

Devon Johnson

Leonard J. Kujawa/Arthur Andersen Scholarship

Adrienne Lincoln

L. L. Laing Scholarship

Sze Yam Lee

Coco Pampu

Walter P. Lossing Memorial Educational Scholarship

Cameron Auty
Ruolin Li

MAcc Alumni Scholarship

Nikitha Kamath

John F. McCarthy MAcc Scholarship

Jack Lauinger

Elissa Meadow Scholarship

Jack Lauinger

Susan Meyer MAcc Scholarship

Brendan Chaudoir

Dorris C. Michalske Scholarship

Thomas Leung

Michelle Tao

William A. Paton Accounting Scholarship

Ashna Abraham

Erin Burke

Trevor Wallace

William A. Paton MAcc Scholarship

Nathaniel Holcomb

Chloe Valentino

Steven J. Petras Scholarship

Zhizhen Zhang

PriceWaterhouse Coopers MAcc Scholarship

Michelle Tao

Michael and Joan Sakkinen Accounting Scholarship

Lydia Giroux

Abraham Hamadi

Ren Thorne

Paul and Gail Steih Family Scholarship

Kimberly Lorenzo

Gary Stein Memorial Scholarship

Hunter Mueller

Salvatore Siegel

Charles E. and Barbara C. Stilec Scholarship

Brendan Chaudoir

Lynn A. Townsend Scholarship

Courtney Fox

David Weston Scholarship

Hunter Mueller

Rachel Weiss

The Paton Center wishes to thank all the donors who made these scholarships possible.

Paton Fellow Scholarship Program



In 2013, the Paton Fellow Scholarship Program was established to encourage and influence U-M undergrads to consider an accounting-related career.

Each year, a select group of rising juniors and seniors are chosen as Paton Fellows. If those students achieve a cumulative GPA of 3.3 in the fall term of their Paton Fellow year, they are automatically promoted to Senior Fellow. If Senior Fellows decide to pursue admission to the master of accounting program and maintain a 3.5 cumulative GPA at the time of application, they are guaranteed MAcc program scholarship/tuition assistance of at least \$15,000.

Our sincere thanks to the Kapnick family for their generous support of the Paton Fellow Program.

2023–2024 Senior Paton Fellows

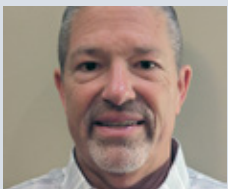
Celina Bazzi	Daoud Faouzi	Adam Jaysen	Lauren Oskuie
Helem Bernal	Blake Gross	Alwyn John	Shayna Seiler
Kyle Cheng	Shivangi Gupta	Samuel Lanni	
Aman Daga	Kolten Gusman	Grace Martin	

2023–2024 Paton Fellows

Muhammad Salman Ali	Payton Griffith	Natalia Rak	Gemma Ugorowski
Andrew Bickel	Benjamin Hulit	Max Reyes	Charlotte Verner
Zoe Chang	Cameron Li	Fredy Rosado	Elizabeth Wiegand
Adrien Edwards	Kaden Murphy	Resha Sheth	Angela Xu
Nicholas Farrell	Mary O'Dea	Claire Spindler	Mary Zimlich
Lucas Flemming	Angel Padilla	Grace Tai	
Katherine Frucci	Vibhuti Patel	Elizabeth Tracy	
Mary Gates	Caroline Powell	Hanna Tuoriniemi	

William A. Paton Board for Excellence in Accounting Education

The Paton Advisory Board consists of thirteen distinguished industry leaders who are alumni of Michigan, as well as two accounting faculty members. The Board convenes on campus twice annually and engages in multiple subcommittees and events throughout the year. We extend our gratitude to the Board members for their invaluable guidance and dedication.



MARK ANDERSON
Deloitte & Touche LLP

JASON BALON
KPMG LLP

KRYSTA BARTNICK
General Motors
Company

ROBERT P. CAHALAN
Ford Motor Company

RYAN P. DALY
KPMG LLP

KATHY FORD
Ernst & Young LLP

MICHAEL KOSONOG
Deloitte & Touche LLP

GREGORY MILLER
Ernst & Young Professor
of Accounting, Faculty
Director, Paton
Accounting Center

JOEL MITCHELL
Plante Moran PLLC

WALTER D. MOORE III
PricewaterhouseCoopers
LLP

ROBERT M. PATTERSON
Avient Corporation
(retired)

CARLO SERRAIOTTO
Ernst & Young LLP

AMY SOLEK, CHAIR
PricewaterhouseCoopers
LLP

KRISTEN STUMPO
Plante Moran PLLC

**CHRISTOPHER
WILLIAMS**
Arthur Andersen
Professor of Accounting,
Chair of Accounting

Kathy Ford

An accomplished professional with more than 21 years of experience in tax reporting, planning, and compliance, Kathy Ford has led Ernst & Young's Americas Tax Accounting Annuity Center since 2021. Ford received a BBA from Michigan Ross in 1988, and an MA in taxation from DePaul University in Chicago in 1994. She is a CPA licensed in the state of Illinois.



Those experiences led me to work with a multidisciplinary team at EY to advise companies on how to internet-enable legacy brick and mortar companies. In advising these brick and mortar companies, I appreciated the complexity of their business environment and began working with large multinational companies. Today, I work with these companies, supporting them as they embark on transformation and transactions.

Q. How has your career path evolved since graduating from the University of Michigan?

A. My career path has been dynamic and has provided many interesting opportunities. I started at Ernst & Young (EY) as an intern. I had taken a few semesters of Japanese while at U-M and thought I'd work in EY's Japanese business services group with inbound companies. I diversified and started working with entrepreneurial technology companies, and found I enjoyed interacting directly with company founders who were seeking to bring their dreams and vision to fruition.

Q. What key lessons did you learn while at U-M?

A. The U-M curriculum includes case studies and group projects. To this day, I leverage lessons learned in team dynamics. Students are encouraged to provide their opinions in the classroom, which showed me how to solicit feedback and engage the audience, and which gave me confidence to speak up. Most importantly, U-M provides the tools for how to analyze a problem and develop a solution.

Q. What attracted you to a position on the Paton Advisory Board?

A. It's a privilege to serve on the board. My time at U-M was fundamental to my career success, and I am committed to supporting the university and providing others the same opportunities I had. I view my role as a chance to give back to U-M. I see myself as an ambassador of the university, providing a window into the issues businesses face, and to serve as a connection to EY resources.

Q. Why does accounting continue to be the language of business?

A. Accounting continues to be the language of business because investors and other key stakeholders (inside and outside a company) use accounting data to assess business success. Accounting data is key to making sound decisions. I believe the profession needs to continue to embrace new technologies and understand global business trends.

Q. What is the most unexpected role you've taken on in your accounting career?

A. I've had the fortune of participating in many of EY's DEI initiatives — from leading people resource networks to serving on EY's inclusiveness advisory council. My involvement with DEI has been rewarding and truly felt like I was making a difference in creating an environment where everyone feels a sense of belonging.

Q. How do you think AI may impact the accounting industry?

A. AI is already enabling the automation of tasks and allowing accountants to make faster decisions. And more than ever, AI will make having strong technology skills and analytical ability key attributes of success. AI may help attract students to the accounting profession by highlighting opportunities accountants have in decision-making processes.

Q. Why is accounting the best place for students today to start their careers?

A. Being fluent in the language of accounting provides a good foundation for future success in any industry or profession. Graduates understand how to analyze problems and frameworks to make decisions. A career in accounting is a stepping stone to leadership positions.

Q. What impact are EY accountants making on corporate sustainability efforts?

A. EY accountants offer a wide range of assistance to companies — from helping them assess their sustainability programs to developing a sustainability strategy and identifying risks and opportunities. EY accountants also help companies with their sustainability reporting, from disclosures to communications, with key stakeholders.

Q. Why does the accounting profession continue to have relevance?

A. There have been many articles written on the shortage of accountants and the dwindling number of graduates. But accounting will always be essential to business. And AI provides an opportunity for the profession to change students' perceptions of the role of an accountant from a career in repetitive tasks to being a key part of critical business decisions.

Q. What is your favorite Ann Arbor restaurant?

A. I love Zingerman's not only for the delicious food, but for their catalog. It is a nostalgic reminder of Ann Arbor. And I am inspired by the evolution of Zingerman's as it has expanded from a deli to the breadth of its business today.

Mike Kosonog

Mike Kosonog, a partner at Deloitte & Touche LLP (Deloitte & Touche), is a Cyber Risk Services leader focused on the Energy, Resources & Industrials industry for Deloitte's Risk & Financial Advisory practice. Kosonog has worked with clients in external audit, internal audit, and risk consulting capacities throughout his career. He earned a MAcc ('95) and BBA ('95) in Accounting and Computer Information Systems at Michigan Ross. Kosonog is a licensed Certified Public Accountant in the state of Michigan and a member of the American Institute of Certified Public Accountants and the Michigan Association of CPAs.



Q. How has your career path evolved since graduating from the University of Michigan?

A. After graduating from Michigan Ross in 1995, I started at Deloitte & Touche as a consultant in what is now the Risk & Financial Advisory practice, primarily working on IT and business audit assurance. Careers do take turns, and after a year of audit assurance work, I was asked to work on other areas in our Risk & Financial Advisory practice, primarily emerging services in ERP security and controls. I never looked back, leading and growing these services for well over 15 years, and making partner in 2006.

Since that time, I have taken on national solution roles, industry roles (energy), key client leadership roles, and firm operational roles, all in a practice area that has evolved and grown in scale. I have had fascinating experiences leading an industry sector during COVID-19 and working with teams on acquisitions we have had in our firm. My time at Michigan Ross gave me a strong foundation and provided lessons I have carried into my work.

Q. What key lessons did you learn while at U-M?

A. Michigan Ross taught me both the hard and soft skills I have used throughout my career. With my dual concentration in accounting and computer information systems, I was able to immediately put to use skills in the assurance and data analytics work at hand. And, over the long-term, Ross helped equip me for the softer side of key capabilities needed — leading teams and then large practices. I also learned about agility, and the ability to pivot between new roles and expectations. The seeds of many of these skills were planted during my time at Ross.

Q. What attracted you to a position on the Paton Advisory Board?

A. About seven years ago, a board member was retiring, and that opened up the opportunity for me to join the board. While my career has taken me beyond the traditional audit and assurance work at Deloitte & Touche, the success I have achieved has been due to Michigan Ross. And when the opportunity arose for me to give back to the school that has meant so much to me, and I was asked to serve, my answer was an absolute yes.

Q. What are your thoughts on the health of the accounting profession and why it continues to be relevant?

A. Accounting is the language of business across industries. It provides significant opportunities to take your career deeper into accounting and/or finance and potentially other areas. As advances continue with new technology, new business models, and even new forms of currency, accountants are and will continue to be called upon to record and process financial information to constituencies and stakeholders alike. And, with the advances noted, and the fast-paced changes we are seeing in the world, the value of experienced accountants is even more important.

Q. Why is accounting the best place for students today to start their careers?

A. Accounting builds a foundation to understand both the accounting process and the interaction of business processes and transactions that feed into the accounting process. It becomes an opportunity to learn not just accounting but the business world as a whole. Accounting then provides opportunities to specialize, address emerging topics, and grow and develop a career.

Q. How do you think generative AI may impact the accounting industry?

A. As we have seen, gen AI is here and evolving quickly. It will impact the accounting profession through greater efficiency and automation. But along with benefits, there are also risks in gen AI, and the accountant and the auditor will evolve as well with the technology. Gen AI will still require more complex human experience to work with its intelligence and analysis.

Q. Why does the accounting profession continue to have global relevance?

A. Accounting touches across all aspects of a business, across operations and across the globe, providing a common language to record and process financial information that users across the continents can all understand, analyze, and use. This is why it continues to have such relevance regardless of the trends or emerging advances in business.

Q. What is the most unexpected role you've experienced in your accounting career?

A. One of the most interesting roles in my time at Deloitte & Touche was taking on the internal finance/operations roles of our offering business. Having the view of managing our own financials and how the firm operates was a great opportunity to serve in business management.

Q. What impact are Deloitte accountants making on corporate sustainability efforts?

A. Deloitte & Touche has been at the forefront of sustainability and ESG services teams in leading on market insights, innovation, and services to our clients. We have dedicated practice teams that advise organizations on ways to make progress in ESG integration, reporting, and accountability, and transforming sustainability objectives into measurable impact.

Q. What is your favorite Ann Arbor restaurant?

A. My favorite restaurant in Ann Arbor is Zingerman's Roadhouse — it's off campus but a great experience any time, and especially after a game. Great BBQ and regional favorites, and always something new to try.

Jarrood Wood and Susan Meyer Named Honorary Paton Fellows

The Paton Center created the Honorary Paton Fellow Award to honor individuals who, through their accounting expertise, have made significant contributions as business leaders.

Jarrood Wood and Susan (Sue) Meyer were honored at the Paton Fellow Induction Ceremony on April 4, 2024. This is the eighth year that Honorary Paton Fellows have been recognized at the Paton Fellow Induction ceremony.



Jarrood Wood – Rising Star Award

Wood is a partner in PricewaterhouseCoopers' international tax services and global structuring practices. He joined PwC in 2006 in Detroit and has since spent two years as a director in PwC's Washington national tax practice focused on international tax and cross-border mergers and acquisitions. His experience includes inbound and outbound tax planning, cross-border mergers and acquisitions and restructuring, cross-border capital structure planning and treasury management, value chain transformation and operating model strategy, foreign income tax reporting for U.S. multinationals, and quantitative modeling focused on effective tax rate and cash tax management.

Wood has significant experience working on ASC 740-related projects (accounting for income taxes) in audit support and consulting roles, as well as federal tax compliance. He serves clients across several industries, including pharma and life sciences, automotive, industrial products, retail, consumer goods, software, e-commerce, banking, and capital markets.

He holds a BBA in accounting and finance and a Master of Accounting degree from Ross. He is a certified public accountant, licensed in Michigan and the District of Columbia.

Wood has given generously of his time to Ross by presenting in accounting classes, serving as an alumni ambassador, assisting with recruiting efforts, and, most recently, becoming the PwC firmwide relationship partner.

“The University of Michigan and Ross gave and continues to give me so much, both personally and professionally. Staying involved on campus in my professional life always felt like the least I could do, especially considering how rewarding it is to interact with current students, faculty, and alumni. I'm humbled to be recognized as a Paton Fellow, and proud to continue representing the Ross and Paton communities.”

— Jarrood Wood

Susan (Sue) B. Meyer – Lifetime Achievement Award

Meyer received her BBA and Master of Accounting degrees from Michigan Ross in 1989. After graduating, she had multiple leadership roles for the University of Michigan, including on the Bay Area Council, the Global Student Support Council for the Victors for Michigan Campaign, the Directors Acquisition Committee at the U-M Museum of Art, and the Ross School Advisory Board. She also volunteered as a guest speaker for accounting classes at the university.

After joining Ernst & Young as a staff accountant in 1989, Meyer was named a partner in EY's transaction advisory services practice in 2000. Within EY, she was appointed to several leadership positions, including her most recent role as Americas deputy risk management leader, west region TAS quality leader, and west region transaction support leader. Additionally, Meyer led the TAS diversity and inclusion efforts in both the West region and the Americas, served on EY's Americas inclusiveness advisory council, and was elected to EY's Americas ethics oversight board. She also served as an EY global client service partner for several private equity firms and a TAS account leader for several corporate clients. She was a certified public accountant in Georgia and Illinois.

Meyer passed away on June 8, 2023. In her lifetime, she endowed four scholarships at the University of Michigan: the Susan B. Meyer MAcc Scholarship, the Susan B. Meyer MBA Scholarship, the Susan Meyer Marching Band Fund, and the Henry and Jewell Meyer Scholarship Fund (named for her parents). She also made a significant financial contribution to several initiatives across the university upon her death.



Our gratitude to members of Meyer's family and close friends who traveled to Ann Arbor to celebrate her accomplishments and lasting impact on the University of Michigan.

“If my scholarship can touch somebody every year over 20 years, that’s 20 people. I hope that each of those people will be motivated to help one or two others. If that happens, it continues to multiply - and that power is really important. Once you start giving back, it just becomes part of your DNA.”

— Sue Meyer

Elizabeth Blankespoor

Elizabeth Blankespoor, PhD, is a professor of accounting and the Marguerite Reimers Endowed Faculty Fellow at the University of Washington in Seattle. She earned a PhD from Michigan Ross in 2012.



Q. How has your career path evolved since leaving Michigan Ross?

A. After Michigan, I went to Stanford, first as an assistant professor of accounting for five years and then as an associate professor of accounting for one year. From there, I went to the University of Washington as an associate professor of accounting with tenure for five years and then as a full professor of accounting, a role I have held for one year.

In 2020, I began editing top journals, first *The Accounting Review* and then the *Review of Accounting Studies*. I'm currently in my first year of editing the *Journal of Accounting and Economics*.

Q. What is the focus of your research?

A. I am interested in corporate disclosure. I think about how firms communicate with their investors, and how they do it using numbers, words, and nonverbal behavior. I focus primarily on two aspects: 1) Information processing costs, including the frictions that stakeholders face in trying to use

accounting information; and 2) How these frictions can vary and change with new technologies. Technology can definitely reduce frictions, but can also introduce frictions or change the interactions in some other way.

Most recently, I've been researching generative AI and ChatGPT specifically, which is the user interface to the underlying generative large language models (GLLMs). I've also been using ChatGPT and GLLMs for my research in papers.

Q. Is there a key lesson you took with you from your education at Michigan Ross?

A. There are many, many things. One is that working collaboratively brings added value. We can think more rigorously and creatively, and we can help shore up each other's weaknesses and challenge ourselves to try to do bigger, better things, more thoughtfully and more deeply. It's this idea of people pulling together and how that can get us further on whatever question we're working on.

Q. What makes the Michigan Ross experience unique?

A. The Michigan faculty brought such a breadth of knowledge, experience, and caring as they challenged us. I learned about so many areas: empirical and analytical work disclosures, analyst and earnings management, and financial accounting standards and risk.

We also learned to appreciate the beauty of research. I remember a former Ross faculty member, Ilija Dichev, PhD, who is now Goizueta Foundation chair in financial reporting

and professor of accounting at Emory University, devoting a portion of each class to getting our creative juices flowing. He would say 'Okay. Write a haiku about this. Think in some other creative, different fashion.' We did that, along with rigorous econometrics and economic motivation. We talked about our career paths and how to make wise choices that will strengthen the field and help others along the way. It was this entire ecosystem of thought where we were trying to really learn deeply, learn well, do it together, and make the world a better place.

Q. Is there a memorable moment that stands out from your time at Michigan Ross?

A. I can think of many moments. One is the daily pattern and structure of how we interacted. I was part of the group that moved into the new building during the program. When we moved into the new building, there were two rooms for the PhD students. Four of us were in the small room with no windows, which we dubbed the 'closet,' and four were in a room with all glass windows, which we dubbed the 'fishbowl.' The names don't sound luxurious, but it was really luxurious to be so near each other and the faculty. The faculty would stop by and chat, sometimes about research and sometimes about life. That proximity to one another and the interactions made for a lot of fun. It was a little bit like a family where you get to know each other really well in a meaningful, deep way.

Q. What contributions would you like to make to the field?

A. I want to bring thoughtful ideas and frameworks to researchers, practitioners, regulators, and anyone making decisions

with accounting data. I really want to fine-tune how we think and talk about the frictions in getting information. I would love to think through specific relevant examples in practical settings to highlight the problems and propose solutions. I want to get people to think about unique technologies and how they can help and how they can hinder.

Q. What lasting connections did you establish while at Michigan Ross?

A. Over time, I have worked with a lot of Michigan Ross faculty and students, co-authoring research papers. I have published many papers with Gregory Miller, PhD, who is a fantastic mentor. I have learned an immense amount from him, both in my time in the program and following. We have more papers on the horizon. I also co-authored with Cathy Shakespeare, PhD, who introduced me to the research and review process in a thoughtful and fun way.

And I have co-authored with others, including Brad Hendricks, PhD, now associate professor of accounting at UNC Kenan-Flagler, and Hal White, PhD, now Vincent and Rose Lizzadro Professor of Accounting at the Notre Dame Mendoza College of Business. All of these relationships have been incredibly meaningful to me.

More broadly, I'm good friends with many of my fellow Michigan Ross students. I call them when things are going well. I call them when things are going poorly. I call them when things are going nowhere and I want advice. It was truly a Michigan family for me. I have so much appreciation for how we have helped each other over the years. I hope that this continues into the future, and I will value the friendships for the rest of my life.

Janine Korovesis

Janine Korovesis, CPA (BBA '08/MAcc '09) is vice president of finance at OpenAI, the San Francisco-based artificial intelligence tech company that launched ChatGPT. Korovesis joined OpenAI as controller in 2018 and was promoted to VP of finance in 2022. Before joining the company, she worked in accounting leadership roles at Google X.



Q. How has your career path evolved since leaving U-M?

A. When I first graduated, I was drawn toward solving hard problems in really fast-paced environments. I experimented with a few different industries, including public accounting, fund administration, and health care, before finally finding my calling in early-stage technology companies, moving out to California, and going to work for Google X. I think that having the guts to experiment that early in my career was something that a lot of people around me questioned, but I knew it was right for me. A big part of an evolving career path is actually listening to yourself and your instincts and chasing what is exciting to you.

When I came to Google X, a huge part of what motivated me to join was that they were trying to solve really complex problems such as self-driving cars, wind energy, and drone delivery, and success was not guaranteed. I love a good challenge. Google X's technologies had the potential to deliver something incredible to the world if they worked,

and that was really exciting to me.

Then, six years ago, I joined OpenAI. The company is focused on one really elaborate and bold mission and that is to ensure generative artificial intelligence benefits all of humanity. That is something that is very challenging, but if we achieve it we can also influence the world. I think we've already influenced the world to some extent. It's been incredible to be a part of that journey.

When I think about the broader evolution of my career path and what led me to OpenAI, for me it's been about trying to chase hard problems, being willing to take risks and experiment, and pursuing what's exciting to me – which is world-changing technology.

Q. What do you take with you from your education at the University of Michigan?

A. Overall, my time at U-M shaped my career, particularly my time at the business school. I don't think I realized the value at that moment, but what I'm really grateful for now is the collaborative learning approach at Michigan Ross.

Today, I spend every day working across the organization to solve challenges that the company is facing. Michigan Ross laid such a strong foundation for teamwork. I don't often hear people who went to other schools talking about this approach. Early on in your career you're able to accomplish things based solely on your own work, but the more you progress and advance, the more your success becomes intertwined with colleagues.

The thing I took with me and that has made the most impact on my career is 100 percent the focus on collaboration, teamwork, and group-based goals.

Q. How has your CPA been beneficial to your career?

A. First and foremost, my CPA gave me the foundation to build my career. I started my career with Ernst & Young as an auditor, originally in Detroit and then later in Chicago. Being able to move to a different city and experience different industries was an incredible opportunity – and also, being able to leverage my CPA in my work. The CPA gave me the opportunity to look at those different industries and see how I could apply my skills.

After working for Ernst & Young, I worked for a couple of public companies. In order to be effective in a public company, you have to have a strong foundation of U.S. Generally Accepted Accounting Principles (GAAP) and auditing and reporting standards. Again, my CPA gave me huge leverage in a major part of my career both at Google and at Accretive Health.

I was the first controllership hire at OpenAI. My CPA helped me grow the finance program and the team in a way that now, today, almost six years later, lends itself well to external audit reviews, really accurate managerial reporting, and so much more. Having that awareness of what best-in-class reporting standards are stems from my CPA. So it's really driven a lot of my success throughout my career.

Q. How will the accounting industry be shaped by AI?

A. The accounting industry in a lot of ways is already starting to be shaped by AI. We saw this first on my team last year when some of our processes leveraged AI technology in a way that our auditors hadn't seen before. They had to devise a way to audit that work that incorporated this new technology, and that's just one example.

There are other really great examples of day-to-day opportunities for efficiency improvements, and for helping with repetitive workload that my team is already leveraging every day. Examples include using ChatGPT as an assistant to help you get your work done, to learn a new area of accounting that maybe you're not as well versed in, or to help you write a technical white paper. The beauty of this technology is that it is so broad-based that it can really only be limited by what you think about using it for.

Q. What suggestions do you have for professionals in terms of preparing for advancements in AI?

A. In terms of people preparing for advancements in AI, my best piece of advice is always just pick up the tool and start experimenting. ChatGPT is free. There is literally no limit to how people can start to familiarize themselves with the technology. It's really only limited by their imagination. The tools are very intuitive. They pretty much right from the get-go help save time and improve analytics. I would suggest that people start thinking about ways to embrace the technology and integrate it within their own lives as opposed to waiting and potentially missing a great opportunity to be an early adopter.

Paton Pairs: Sharon & Andrew (Andy) Spilkin

Sharon (BBA/MAcc '93) and Andrew (Andy) Spilkin (BBA '92/JD '95) met at the University of Michigan's South Quad on Central Campus at the beginning of their freshman year in 1988. Sharon lived in room 5709. Andy lived in room 4709. One day, Sharon and her roommate ventured down to meet the residents directly below them, and, as they say, the rest is history. Sharon and Andy dated throughout college and married in November 1993. Both are very grateful to the U-M Housing Department for making such perfect room assignments.

Q. How would you describe your time at the University of Michigan?

A. Sharon: My time at the University of Michigan was fantastic. I came from Baroda, a small town in southwestern Michigan with a population of about 650, so it was a bit of an adjustment coming to Ann Arbor. My dorm had about twice as many people as my hometown. Once I got over the 'big city' shock, I embraced the amazing opportunities that U-M provided — from academics to sports to making lifelong connections. U-M allowed me to see possibilities I didn't know existed.

Andy: Looking back, I can truly say that my experience at the University of Michigan was incredibly rewarding and life-changing. Not only did I find my partner for life, I gained the skills needed for a successful and rewarding career. I loved all the opportunities the university provided me to explore my interests and push myself to grow, including the variety of classes (who knew that linguistics was so interesting?), clubs, arts, sports, and social events. I will never forget watching the 1989 NCAA Championship basketball game in South Quad and celebrating the win on South University Street. Also, I have U-M to thank for my love of chapatis, but only if they're from Pizza Bob's.

Q. How have your respective career paths evolved since leaving U-M?

A. Sharon: After graduation, I worked for Deloitte & Touche in Detroit for about 4 1/2 years in their audit department. I then took a job with one of my clients as their finance director and worked in the not-for-profit industry for over 13 years. Our twin girls were in elementary school when I decided to stay home and focus more time on our family. The extra time allowed me to volunteer my talents to other charitable organizations. I was the PTA treasurer at my girls' school at every level. I am currently on the executive board of our temple and on the board of directors of a child welfare organization. It wasn't until the girls went to college that I looked to get back into the workforce.

Andy: I have worked for Bodman PLC since graduating from law school, first in their Detroit office and now in their Troy office. I serve as the primary real estate counsel for large corporate clients and investors in matters involving real estate activities, including leases, purchase/sale transactions, and new developments.

Q. What valuable insights and wisdom did you gain along the way?

A. Sharon: Giving of your time can be very rewarding and many times much more fulfilling than giving of your money. Changing the world can start with small acts that impact people on a personal level. Many times, it is better to listen than to talk.

Andy: Knowledge is important, but preparation and hard work will carry you further. Be humble and never assume



you are the smartest person in the room. Do not be afraid to ask questions of your clients, superiors, and co-workers; doing so is not a sign of weakness, but rather a valuable skill. Meet deadlines whenever possible and keep others informed if you cannot do so. Clients and co-workers will understand if you need more time to get the job done right, but only if you do so before the deadline has passed. Seek out opportunities to work with a wide variety of people and situations; you will be well served in the long term for exposure to the diversity.



Q. What is your current professional role?

A. Sharon: I am self-employed as a personal accountant. I work part-time for a family overseeing the accounting of their trusts and investments.

Andy: I am a partner with the law firm Bodman PLC, in their Troy, Michigan office specializing in real estate.

Q. How have your twin daughters, Bridget and Julia, followed in your path at Michigan Ross?

A. Sharon: We are very proud of both of our girls. Bridget received her BBA in May 2024 and will follow in my footsteps into the accounting profession. She is currently enrolled in the MAcc program and will pursue her CPA certification. Julia graduated with a BS in data science in May 2024 from U-M LSA. She is currently enrolled in the Michigan Ross Masters of Business Analytics program. Although Julia didn't get her undergraduate degree at Michigan Ross, we encouraged her to explore the MBAn program knowing that a business background can be important for future career opportunities.

Q. What are your thoughts on the continuation of the Spilkin family legacy at Michigan Ross?

A. Sharon: The Spilkin family legacy at Michigan Ross started with Andy's dad, Larry Spilkin (BBA '64, JD '67), who was the first family member to attend the business school. Our girls are third-generation Wolverines, on both sides of the family, and we couldn't be happier. We both had a great Ross experience and now we are seeing how Ross is preparing our kids for their future.

Q. What is your perspective on the time period you both attended U-M compared to now, as your daughters continue their education?

A. Sharon: We are so old that Michigan Ross was called 'the business school' when we graduated. The facilities are amazing now compared to when we attended. Let's just say, we weren't surprised when they demolished the old building to build the current one. However, we were very happy to see that they relocated and preserved the giant oak tree. It's been so interesting to talk with the girls about the classes they are taking and finding things that are the same; they still use debits and credits. Of course, technology, innovation, and data has impacted so many areas of business that just didn't exist in the '90s.

Q. In honor of the Michigan Ross Centennial, what would you say makes the Ross experience unique?

A. Sharon: The Michigan Ross experience is as unique as each of us individually. Although our family will all be graduates of Ross, each of our career paths will be our own and likely much different from one another. Ross prepares students to excel in different academic areas and in many ways.



In Memoriam



John D. Mayne

BBA/MBA '59

In memory of Ross alumnus and Paton donor, John D. Mayne, a steadfast supporter of education and research and a proud Michigan Wolverine. After earning his BBA and MBA degrees, John began his career as an accountant in 1959. His love of travel led him to the role of Director of Financial Affairs of Youth for Understanding, an international educational exchange organization.

With gratitude for John's bequest to the William A. Paton PhD Scholarship Fund and the contributions made in his memory, the Paton Center is honored to announce the John D. Mayne PhD Fellowship. This fellowship, awarded to one distinguished accounting PhD student, has been earned by Heather Graham, a fifth-year candidate.

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"This scholarship is not merely a financial contribution; it is a vote of confidence that empowers me to pursue my dreams without the constraints of financial worry. I am truly humbled by this support, and I assure you that I will make the most of this opportunity. Your kindness has opened doors for me, and I am committed to making a positive impact on the world in return and paying it forward as I mature in my career."

— Erin Burke, MAcc '25



"While being a student at the Ross School of Business has provided me with many great personal and professional opportunities, the financial burden of being an out-of-state student can be daunting. Receiving this scholarship has not only lightened the financial burden of pursuing my education but has also served as a powerful motivator and affirmation of my dedication to academic excellence."

— Chloe Valentino, MAcc '25

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