

PATON CENTER FOR RESEARCH IN ACCOUNTING YEAR IN REVIEW

MOVING INTO THE FUTURE, HONORING THE PAST

AT ROSS

We are still in the midst of major construction at Ross, but things are really starting to take shape now. The \$135 million project includes a modern, five-story structure that is going up in place of the building known as the Electronic Education and Resources Building, the Computer and Executive Education Building. The new facility will be named Jeff T. Blau Hall. The Kresge building is being completely redone both inside and out.

The two structures will now be integrated to function as one, creating a more open and collaborative design. The goal is for students, faculty, alumni, staff, and corporate partners to easily meet and work together in a modern facility. The expected completion is during the spring/summer of 2016.

Ross Dean **Alison Davis-Blake** announced this past year that she will not seek another term as the dean. Her term expires on June 30, 2016. **Greg Miller**, the Ernst & Young Professor of Accounting and faculty director of the Paton Accounting Center, is on the search advisory committee that has been formed to recommend candidates for the next Edward J. Frey Dean of the Stephen M. Ross School of Business.

AT THE PATON CENTER

Our Paton Fellow Program has had great success at encouraging outstanding Ross BBAs to consider an accounting-related field (p. 2). The Master of Accounting Program (MAcc) has expanded and grown to two cohorts for fall 2015 (p. 3). Our PhD Program continues to recruit and mentor some of the best researchers in the field (p. 4). The Accounting Department has just welcomed two new faculty members from the MIT Sloan School of Management (p. 5). We also had to say goodbye to a dear friend and former director of the Paton Center, Professor Emeritus of Accounting **Carl Griffin** who passed away in November 2014 (p. 5). In addition, we held the very first **Victor L. Bernard** Memorial Conference last May to honor the legacy of a former Ross accounting colleague and director of the Paton Center. While it has been 20 years since the field lost his energy and guidance, the impact he made continues in the many people he touched and in the department he helped to build at Michigan (p. 5).

As you can see, both Ross and the Paton Center continue to grow, evolve and improve. But we still honor the great traditions, history, and legacy of those who made us who we are today.

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PATON FELLOW SCHOLARSHIP PROGRAM

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

Each year, 20 Ross BBA sophomores are chosen as Junior Paton Fellows. At the time of application, they must have completed one semester at Ross, as well as ACC 300 and be enrolled in ACC 301. Most applicants are unsure of their career path at the time of submission. As part of their application, they must submit a 300-word essay addressing the question: "What is the role of an accountant in today's business realm? Even if you don't intend to pursue a career in public accounting, how would you thrive in this role?"

If students selected as Junior Fellows achieve a cumulative GPA of 3.8 in the fall term of their junior year, they are automatically promoted to Senior Fellow. If Senior Fellows decide to pursue admission to the MAcc program and maintain a 3.8 cumulative GPA at the time of application, they are guaranteed MAcc Program tuition assistance of at least \$15,000 if admitted to the program.

2015-2016 SENIOR PATON FELLOWS:

Clay Behrman
Jacob Berman
Michael Dalessio
Luke Eveler
Emily Goodman
Christopher Haberer
Kathryn Koss
Garen Leung
Daniel Loa
Jordanna Lutz
Angela Pae
Logan Pitts
Abhinav Satyavarapu
Maxwell Schwein
Steven Shtaynberger
Sarah Waxman
Geoff Welscher
Adam Zane

2015-2016 JUNIOR PATON FELLOWS:

Adam Boorstein
Lauren Dodge
Lindsey Frostick
Michael Garcia
Sophia Ginotti
Spencer Hagler
Kelsey Hayes
Lucelle King
Austin Lessnau
Judah Levy
Hannah Madden
Joseph Makela
Thomas Nowinski
Sujaytha Paknikar
Rohit Palayekar
Rachel Rizik
Carli Scheck
Jessica Stewart
Caroline Whitman
Jeffrey Yuen

The Paton Fellow Scholarship Program was established in 2013 to encourage and influence Ross BBAs to consider an accounting-related career.

CONGRATULATIONS TO THE MAcc CLASS OF 2015

The MAcc Program continues its tradition of excellence! Our class of 2015 included 76 students from a variety of backgrounds, interests and undergraduate schools. In fact, 30 percent of our students came from U.S. universities other than U-M and 3 percent came from international schools. They continued the tradition of strong academic credentials with an average GMAT score of 660 and mean GPA of 3.7. As of May, 96 percent had secured a full-time position. Join us in welcoming the class of 2015 to the industry:

Aaron Allen	Mark Henley	Michael Proppe
Kristin Ammon	Alexander Hsu	Laura Ratner
Katherine Appleman	Whitney Hwang	Howard Robins
Richard Atkins	Ryutaro Kamiya	Lindsay Rosenthal
Lindsey Bander	Jeffrey Kong	Melissa Rutzen
Brandon Beaupre	Jamie Kosberg	Sara Schinske
Michael Beck	Matthew Krieger	Kathryn Schultz
Kristen Boschma	Christopher Kurtz	Nicholas Schweiger
Madeline Campbell	Hsun-Chia (Tony) Lee	Patrick Sharpe
Leslie Carter	John Li	Cindy Shi
Judy Chang	Mayer Liang	Hyoseub Shin
Jie Chen	Christine Liu	Emily Slaga
Lily Chen	Matt Ma	Corey Spevack
Charles Coop	Lisa Marchlewski	Chris Struck
Charles Daniels	Jessica Marsh	Xinwei Tan
Ellen Dubois	Stephanie Maxwell	Joseph Vanderstelt
Alison Dunbar	Yiru (Vinia) Meng	Kendall Verbeek
Bradley Elliston	Elly Mioduszewski	Christopher Vucinaj
Alex Engebretson	Benjamin Okolski	Yue Wang
Sarah Fintushel	Nicole Owens	Yunkui Wang
Robert Fox	Marisa Pacella	Yulong Yin
Alexandra Garcia	Zachary Papadakis	Rebecca Yu
Ashley Gong	Michael Park	Adam Zahn
Brian Green	Marcella Pearl	Cheng Zhen
Sara Gyselinck	Brian Perrine	
Spencer Hazan	Brianne Pieprzak	

MAcc PROGRAM UPDATES

- We welcomed 101 new MAcc students on campus this fall—the largest class in program history!
- Two sections of core courses are being offered to accommodate our size, keeping the average core class to under 60 students.
- The U-M Board of Regents approved a decrease in MAcc tuition by \$10,000 for this year's incoming class, providing much needed financial relief, given our increasing size and available scholarship dollars.
- MAcc Class of 2017 application review has already started! Our enrollment goal for next year's incoming class is an ambitious 115 academically excellent students.



LEADING BY EXAMPLE

Current MAcc students had the opportunity to flex their problem solving skills as they participated in a Sanger Leadership Center Impact Challenge during orientation. Students were assigned small groups and given only a couple of hours to address the challenge of teaching financial literacy to middle and high school students in Detroit's Cornerstone Schools, in partnership with Deloitte. Presentations were created and pitched to a team of professional experts who chose two winning proposals, one for each grade level. The MAcc class as a whole will work to enact the winning plans throughout the academic year, creating a culture of social responsibility within the program.

WATT SELLS AWARD WINNERS

We're proud to announce that another MAcc achieved The Elijah Watt Sells Award in 2014! Congratulations to the following recipients:

Martha Everett, 2012

Justin Teplitz, 2013

Elizabeth Campbell, 2014

The 2015 awards will be announced in March 2016.



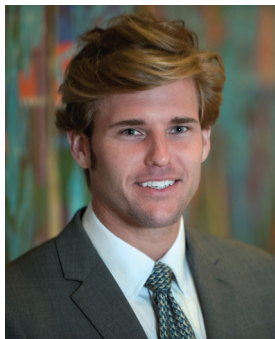
MAcc CLASS OF 2015

PHD PROGRAM UPDATE

Ross is the birthplace of modern accounting research. Our PhD Program continues to build on this tradition by developing the next generation of academic leaders who will produce work of lasting importance at the nation's top research-orientated universities. Placements in previous years have included Chicago, Cornell, Harvard, MIT, and Stanford.

The Ross PhD Program in Accounting is also well-known for its emphasis on close faculty-student interaction. We only admit two or three students each year—fostering joint research and ensuring a highly collegial environment. We currently have nine students in the program.

PHD PROFILES



RYAN McDONOUGH

Fourth-Year Doctoral Student

As a kid, Ryan always enjoyed learning about how businesses operate and succeed. It's not surprising that he went on to earn undergraduate and graduate degrees in accounting, often called the "language of business," from Rutgers Business School.

After completing a one-year program with the Governmental Accounting Standards Board and working in accounting advisory at PricewaterhouseCoopers in New York City, Ryan wanted to move into a role where he could explore the areas of accounting that he found most interesting. "I wanted to expand my thinking about the influence of accounting information in companies and capital markets," he explains. This led him to pursue a doctorate in accounting at Ross. "Michigan was my top choice. I was interested in the high-quality research being done here and impressed by its long history of leading accounting scholars like William Paton," he adds.

Ryan decided to focus his research on financial communication. "I am interested in studying the various channels that companies use to communicate with their stakeholders. While the numerical accounting information contained in the financial statements is important, it's not always perfect. Financial statements may not tell the whole story," he says. Ryan is currently collaborating with faculty members on several projects. For example, he is working with Greg Miller on a study that examines interactions between board members and investors. In addition, Ryan and Cathy Shakespeare are investigating the role of certain mandated disclosures produced by financial institutions.

Ryan plans to pursue a tenure-track position at a business school in the U.S. when he finishes his program in 2017.



NAYANA REITER

Fourth-Year Doctoral Student

A native of Brazil, Nayana Reiter attended the Federal University of Rio Grande do Sul in Porto Alegre. While earning her Bachelor of Business Administration in finance, she worked full-time in investor relations at SLC Agrícola S.A. She then went on to complete her M.Sc. in accounting and finance at the school. Through both her studies and work experience in investor communications, Nayana became interested in corporate disclosure research. "Before I even applied to Ross, I was familiar with a lot of the research in financial communication from U.S. researchers. I really found it useful as a practitioner," she explains. "This type of work was not being done in Brazil so I decided to pursue my doctorate in the U.S. and I am working with Greg Miller, one of the authors of articles that I used to read."

Nayana's research interests include financial communication and the effects of corporate disclosure on both insiders and outsiders. "I am really interested in the effects of investor communications on capital markets. How effective communication can create more visibility and understanding, decreasing firms' cost of capital" she adds. The faculty mentorship she's receiving at Ross is helping her make the most of her program. "We work very closely with the faculty but they still let you develop as an individual. They will give you insightful advice if you ask for it, but will not tell you what to do. They want you to be able to think critically and make your own decisions," she explains.

After finishing her program in 2017, Nayana hopes to pursue a tenure-track accounting position in the U.S. "I believe this path will allow my work and research to have the biggest impact—perhaps even in my home country."

CURRENT PHD STUDENTS

Andrea Down
Reginald Edwards
Mailyn Fernandez
Ruby Lee
Jerry Mathis
Ryan McDonough
Nayana Reiter
Emily Shafron
Christina Synn

RECENT PHD GRADUATES

2015

Jason Chen, *University of Illinois Chicago*
Randall Hucks, *Eastern Michigan University*
Jed Neilson, *Pennsylvania State University*
Jordan Schoenfeld, *University of Utah*

2014

Brad Hendricks, *University of North Carolina at Chapel Hill*

2013

Emmanuel De George, *London Business School*
Jeff Hoopes, *Ohio State University*
Tianshu Qu, *Nanyang Technology University*

2012

Beth Blankespoor, *Stanford University*

2011

Ken Merkeley, *Cornell University*
Nemit Shroff, *MIT*

2010

Michael Minnis, *University of Chicago*
Gwen Yu, *Harvard University*

Ross Welcomes Two New Assistant Professors of Accounting



ANNA COSTELLO

Anna Costello joins the Ross School of Business as an Assistant Professor of Accounting. She previously served as an Assistant Professor of Accounting at the MIT Sloan School of Management. Anna received her Bachelor's and Master's of Business Administration degrees from the University of Notre Dame and a PhD in Business from the University of Chicago. Prior to earning her graduate degrees, Anna worked as a senior auditor for Deloitte and Touche in Chicago, IL.

Anna's research investigates the role of information sharing between supply chain partners. Specifically, her recent work shows that information asymmetry between buyers and suppliers impacts the terms and restrictions in long-term supply contracts. She also studies how trade credit between supply chain partners influences firm-specific and market-wide risk. Her research has been published in the *Journal of Accounting Research* and the *Journal of Accounting and Economics*. Anna was awarded the Best Dissertation Award from the Financial Accounting and Reporting Section of the American Accounting Association. She received the 2014-2015 MBA Teacher of the Year Award from the MIT Sloan School of Management.

MIHIR N. MEHTA

Mihir N. Mehta joins the Ross School of Business as an Assistant Professor of Accounting. He previously served as a Visiting Assistant Professor of Accounting at the MIT Sloan School of Management. Mehta received a Bachelor of Business degree with First Class Honors from the University of Technology Sydney, and a PhD in Management from MIT. Prior to visiting MIT, Mehta was on the faculty at Temple University in Philadelphia, PA.

His research interests include the implications of information transfers along supply chains, the consequences of legal and political factors on firms and auditors, and debt contracting. His work has most recently been cited in Bloomberg Businessweek, Yahoo! Finance, and L'Echo. He has received the TUJ Executive MBA Professor of the Year award, and while in graduate school, was awarded the MIT Sloan Teaching Assistant of the Year award.



2015 CONFERENCES

ACCOUNTING KAPNICK SPRING CONFERENCE

April 16–17, 2015

Attended by Ross School accounting faculty and PhD students

Featured Speakers:

Mary Barth, *Stanford University*

Joseph Weber, *Massachusetts Institute of Technology*

Christopher Williams, *University of Michigan*

Michael Minnis, *University of Chicago*

Paul Zarowin, *New York University*

VICTOR L. BERNARD MEMORIAL CONFERENCE

May 18–19, 2015

Attended by Ross School accounting faculty, PhD students and colleagues of Victor L. Bernard from other U.S. universities to honor his legacy on the 20th anniversary of his death

Featured Speakers:

Ryan T. Ball, *University of Michigan*

Douglas J. Skinner, *University of Chicago*

Joseph D. Piotroski, *Stanford University*

Bradley E. Hendricks, *University of North Carolina at Chapel Hill*

Jake Thomas, *Yale University*

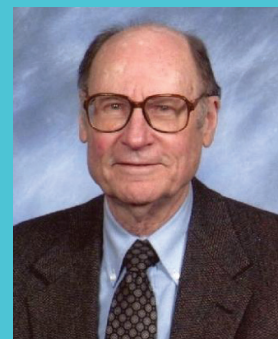
2015 FACULTY AWARDS

Ross Accounting faculty are consistently recognized for their service and teaching excellence.

Arnold M. & Linda Jacob Faculty Development Award
Christopher D. Williams

Neary Teaching Excellence Award Winners (as voted by Ross students)

MAcc Teaching Excellence Award—
Charles Klemstine



IN MEMORIAM

Carl Griffin

Professor Emeritus of Accounting
10/30/1928–11/22/2014

It is with great sadness that we share the news that Carl Griffin, Professor Emeritus of Accounting, passed away on November 22, 2014.

Carl was Professor of Accounting at the Ross School of Business from 1985 to 1995. He proudly served as the director of the Paton Accounting Center from 1996 to 2001, after retiring from teaching.

Professor Griffin was renowned for his expertise on accounting principles. Whether teaching financial accounting to an auditorium packed with hundreds of students or tax law to a small group of business majors, Carl loved teaching at his alma mater and enjoyed mentoring and working with students. Along the way he became attached to dozens of students and continued to stay in touch with them as they advanced in their careers. A high point in his career and his most cherished honor was receiving the 1995 BBA Student Award for Teaching Excellence.

He received his BBA in 1950, his MBA in 1953, and his JD in 1953, all from the University of Michigan. Prior to his career in academia, he joined the firm of Touche Ross & Co. (now Deloitte) in 1955 as a member of their Detroit audit staff. Ultimately he rose in that organization to serve as chairman of the board before retiring after 30 years.



“My past four years as an undergrad at Ross have been incredible — academically, socially, and personally. The Paton Scholarship has eased the financial burden of attending graduate school for me and my family. Additionally, it is a reminder that my hard work (literally) pays off. I would be remiss if I didn’t say that it was a major factor in me returning to Michigan for the MAcc and I’m grateful to have been selected.”

Matthew Burns

For more information about supporting scholarship opportunities for accounting students at Ross, call 734-763-2376.

MAcc AND PhD PROGRAM SCHOLARSHIP RECIPIENTS

It is said that we only achieve greatness through the support of others. This is exemplified by our generous scholarship donors and their support of our MAcc and PhD programs. These contributions create immeasurable opportunities for our students. We are happy to announce the following recipients of our named MAcc and PhD Scholarships for the 2015-16 academic year.

On behalf of the students, the Paton Accounting Center, and the Ross School of Business, we would like to thank our donors for their generosity and support as we continue to produce the accounting leaders of the future.

MAcc SCHOLARSHIPS

William J. Adams
Accounting Scholarship
Austin Hall

William J. and Donna
W. Adams Scholarship
Nicholas Buckley
Maria Caruso
Dillon Chang
Mark Correla
James Knox
Wenting Li

Arthur Andersen LLP
Minority Scholarship
Nicholas Buckley

Pamela Jane Bryant
Accounting Scholarship
Brenna Moher

John Robert & Minnie
Lee Bussey Scholarship
Ashley Lyles

Ralph G. Conger, Jr.
Scholarship
Thomas Schumar
Eric Visser

Howard J. Cooper
Scholarship
Joseph Szmazdzinski

Deloitte Foundation-
Carleton Griffin MAcc
Scholarship
Ross Gusler

Ernst & Young
Scholarship for
Excellence in
Accounting Education
Tyler Jones
Michael Wilkinson

Roy M. Jacklin
Scholarship
Benjamin Aronovitz

Harvey Kapnick
Scholarship
Austin Geller
Matthew Houston
Ryan O'Connor

Leonard J. Kujawa/
Arthur Andersen
Scholarship
Melanie Kyono

L. L. Laing Scholarship
John Sarikas

Walter P. Lossing
Memorial Educational
Scholarship
Zachary Spellman

MAcc Alumni
Scholarship
Ashley Lyles

Elissa Meadow
Scholarship
Maria Caruso

Dorris C. Michalske
Scholarship
Joseph Szmazdzinski

Michigan Ross General
Fund Scholarship
Daniel Barber
Xixian Bian
Zhaoyu Chen
Matthew Clark
Youngsoo Han
Shih-Ning Hou
Christos Kyriazi
Nittal Malchin
William Meter
Tara Murthy
Kelly Santicchia
John Shemanski
Jerald Shi
James Terry
Chenqian Wang
Alexander Wernert
Medagodage
Wijayasena
Fangshuo Zhao

Susan Meyer MAcc
Scholarship
Maria Caruso

William A. Paton
Accounting Scholarship
*Matthew Burns
*Chase Goldbaum
Jonathan Hart
Jeffrey Kaplan
Jonathan Robinson

Paton Accounting
Scholarship Fund B
*Justin Glanda

Steven J. Petras
Scholarship
Adam Clover

Pricewaterhouse-
Coopers MAcc
Scholarship
Dillon Chang
Christopher
Manuszak

Pricewaterhouse
Minority Scholarship in
Accounting
Ashley Lyles

Michael and Joan
Sakkinen Accounting
Scholarship
Austin Hall
Marena Little

Gary Stein Memorial
Scholarship
Joseph Szmazdzinski

Charles E. and Barbara
C. Stilec Scholarship
Maria Caruso

Lynn A. Townsend
Scholarship
Ross Gusler
Sarah Makki

David Weston
Scholarship
Ross Gusler

ACCOUNTING PhD SCHOLARSHIPS

William A. Paton
Accounting Scholarship
Andrea Down
Reginald Edwards
Mailyn Fernandez
Ruby Lee
Jerry Mathis
Ryan McDonough
Nayana Reiter
Emily Shafron
Christina Synn



*2014-2015 Paton Fellow Scholarship recipient



Advisory board members (left to right): Greg Miller, Cathy Shakespeare, Kathy Ford, Dianne Wells, Matt Howell, Paul Steih, John Koppin, Mike Foley, Nancy Goble, Doug McClintock and Amy Solek.

WILLIAM A. PATON ADVISORY BOARD FOR EXCELLENCE IN ACCOUNTING EDUCATION

The following individuals are the members of the University of Michigan William A. Paton Advisory Board. The board consists of 11 elected University of Michigan Alumni and two faculty members; one who is Faculty Director of the Paton Accounting Center and one who is Faculty Director of the Master of Accounting Program.

In 2015 the Paton Center welcomed two new advisory board members: Kathy Ford, Ernst & Young, and Amy Solek, PricewaterhouseCoopers.

ALUMNI

Susan Callahan
Ford Motor Company

Michael D. Foley
KPMG LLP

Kathy Ford
Ernst & Young LLP

Nancy W. Goble (retired)
CME Group Inc.

Matthew J. Howell
Deloitte & Touche LLP

John C. Koppin
PricewaterhouseCoopers LLP

Douglas McClintock
Arthur Andersen LLP (retired)

David Murray
General Motors

Amy Solek
PricewaterhouseCoopers LLP

Paul W. Steih
Ernst & Young LLP

Dianne Wells
Plante & Moran LLP

OTHER BOARD MEMBERS

Gregory S. Miller
Faculty Director, Paton Accounting Center
Ernst & Young Professor of Accounting

Catherine Shakespeare
Faculty Director, Master of Accounting Program,
Arthur Andersen Faculty Fellow &
Associate Professor of Accounting

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Regents of the University of Michigan: Michael J. Behm, Mark J. Bernstein, Laurence B. Deitch, Shauna Ryder Diggs, Denise Ilitch, Andrea Fischer Newman, Andrew C. Richner, Katherine E. White, Mark S. Schlissel, *ex officio*.

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