

# theDividend

Spring  
2018

The Middle Tennessee State University Department of Accounting Newsletter

## Chair's Letter

Spring is here, and with it brings end-of-year activities. In April, we celebrate student achievement and outstanding faculty, welcome alumni and friends at our 27th Alumni Appreciation CPE Day, and express thanks to our faithful alumni with an

Appreciation Reception. I hope you can be a part of one of these activities!



Jeannie Johnson Harrington

This issue of the *Dividend* is my third, and I finally feel caught up on showcasing all of the wonderful activities going on at MTSU. For this reason, I felt compelled to dedicate an entire issue to our No. 1 constituent—students! In this issue, we highlight our student organizations, Beta Alpha Psi, the Auditing and Managerial

Accounting Club, the National Association of Black Accountants, and Accounting Connections; spotlight two very special students; and reveal our 2018 Scholarship Award winners.

Twenty-nine different students will receive over \$40,000 in the 2018–19 academic year, just through the Accounting Department alone. The recipients will be recognized not once, but twice: first at the Jones College of Business (JCOB) Awards Reception on April 18, then at our second annual Accounting Awards Reception on April 24. We are so proud of all of our hard-working students, especially these 29. As

students continue receiving additional scholarships through other outlets, I will provide updates in future newsletters.

As chair, you answer to many stakeholders—students, faculty and staff, administrators, alumni, and employers. When choosing cases for my Advanced Cost accounting course, I noticed a case that was selecting a mission for a fictitious college of business: The dean had asked department chairs to determine the product the college was selling and to identify its main customer. Most departments agreed they were selling a high-quality education. It varied, however, when determining the customer. In the case, the Management chair selected students, the Marketing chair selected state legislators, the Economics and Accounting chairs selected employers, and the Finance chair selected faculty. Of course, all of these constituents are very important customers. At the end of the day, however, I would have to agree with the Management chair and choose students as our main customer. Without students, faculty have no one to teach; employers have no one to hire; and eventually there would be no alumni and no program for the state legislators to support. For this reason, at MTSU, we celebrate students. Student success is a main part of our mission.

**Jeannie Johnson Harrington**  
Ph.D., CMA, CPA, IFRS-Certified, CSCA  
HCA Outstanding Professor of Accounting  
Chair, Department of Accounting

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JONES COLLEGE OF BUSINESS  
Department of Accounting



## Beta Alpha Psi 2017-18

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**BAP (l-r):** first row, incoming faculty advisor Brandon Vagner, incoming faculty advisor Kim Honaker, current faculty advisor Paula Thomas, speaker/alumnus Rachel Lloyd from Tenet Healthcare, Shanté Russell (president), Charish Short, Jamie Adams, Katherine Lepp, Alexia Grogan, and Gina Nguyen; second row, Maiko Morgan, Samantha Sweat, Claude Weaver, Rebecca Moore, Josh Beaty, Hannah Samples, Cheryl Summers, and Blake Hise; third row, Russel Legreid, Alex Scott, Fernando Leon, Carlos Landeros, Scott Yu, Samuel Orrell, and Jason Brown.

**Not pictured:** Pamela Bailey, Preslie Baker, Micah Cale, Hunter Canterbury, Margaret Coleman, Bethany DeHaven, Yolanda Gulley (president-elect), Aaron Headen, Austin Heavrin, Emma Lambert, Victor Nguyen, Dennielle Pineda, Chris Pope, Kevin Schreber, Taylor Spence, Jonathan St. Vincent, and Jordan Vos.



*Faculty leaders Kim Honaker, Brandon Vagner, Paula Thomas*



*Competition team Yolanda Gulley, Micah Cale, and Shanté Russell*

## Beta Alpha Psi Zeta Gamma Chapter



*BAP attendees listen to a presentation by HCA.*

Beta Alpha Psi (BAP), an international honor organization for financial information reporting majors and professionals, provides its members with an infinite field of opportunities for advancement and professional development to launch into their career. With a five-year superior status distinction, the Jones College of Business's Zeta Gamma chapter has created exceptional value for its members and community.

In the past, only students enrolled in Intermediate Accounting I and higher were eligible for candidacy. However, with changes to eligibility by-laws in Fall 2017, students who are currently enrolled in Principles of Accounting II for Accounting Majors now have the opportunity to become BAP candidates, jump-starting their career. With its recent growth trend, our chapter has increased its number of candidates, presently yielding a total of 28 current members and nine candidates—with more room for growth. In the Fall 2017 and Spring 2018 semesters, the Zeta Gamma chapter initiated 13 and 15 new members, respectively.

As an organization that is centered on service, the chapter traditionally participates in an assortment of local community service activities, such as the Volunteer Income Tax Assistance program (VITA), Special Kids Race, and Walk to End Alzheimer's. Organizations such as Second Harvest Food Bank and Feed the Children are staple volunteer activities that the chapter frequently visits throughout the semester every year. During the spring, 10 members and five candidates participated in VITA, aiding lower-income individuals and families with filing their tax returns. During the Spring 2018 semester, the Accounting Department recognized a significant increase in students attending the Principles of Accounting I review sessions. The growth has been so rapid that review sessions are now conducted in two classrooms. As a response, our chapter has increased its participation rate to help aid professors in conducting the sessions and answering student questions.

One of the goals of BAP is to continually improve its chapters. A regional meeting is held every spring, with a national meeting prior to the fall semester. In Spring 2018, officers of the Zeta Gamma chapter met with officers of other chapters throughout the Southeast region in Birmingham, Alabama. Several chapters delivered presentations on ways to grow and improve BAP via the Deloitte Best Practices

competition, including a team from the Zeta Gamma chapter. Alumni and other professionals also attended to provide insight on trends and developments in the accounting industry. To prepare for the Fall 2018 semester, the Zeta Gamma chapter officers will meet with chapters from across the country at the national meeting, to be held in Washington D.C. in August.



*Jason Brown (l-r), Yolanda Gulley, Micah Cale, Shanté Russell, Paula Thomas, and MTSU alumna Sarah Ford, EY, Southeast Regional BAP representative*

Through weekly organizational meetings with professionals in the field, members gain valuable insight into different internship/job opportunities within the area and network with potential employers. Our chapter aims to ensure that most—if not all—of the opportunities of the profession are represented through our speakers. Many of our members have accepted internships and full-time offers from networking at chapter meetings and our annual Meet the Firms career fair. We also prepare our members for recruiting with mock interviews conducted during the spring semester, in which professional recruiters conduct interviews with members and provide feedback. With the tools to succeed provided by our speakers and chapter, our members gain valuable insight and are well equipped to seize any and all opportunities throughout their professional career.

**Shanté Russell, President**

## BAP Meeting Schedule 2017–18

| Date     | Speaker  |
|----------|--|
| Aug. 31  | LBMC   |
| Sept. 5  | Deloitte   |
| Sept. 12 | EY   |
| Sept. 14 | Crowe Horwath                                      |
| Sept. 19 | BKD  |
| Sept. 26 | HCA  |
| Oct. 3   | KraftCPAs  |
| Oct. 10  | Elliott Davis                                      |
| Oct. 24  | Dr. Brandon Vagner—Ph.D.<br>Programs in Accounting |
| Oct. 31  | NHC  |
| Nov. 7   | FMC  |
| Nov. 14  | Becker CPA Review                                  |
| Nov. 21  | State of Tennessee—<br>Fraud Investigation         |

| Date        | Speaker   |
|-------------|---|
| Nov. 28     | Rubin Brown   |
| Dec. 5      | Amsurg  |
| Jan. 30     | HCA   |
| Feb. 6      | UBS   |
| February 13 | State of Tennessee—<br>Treasury Department              |
| February 20 | Tractor Supply Co.                                      |
| February 27 | State of Tennessee—Legislative<br>Investigative Auditor |
| March 13    | Marcum  |
| March 20    | Tenet Healthcare  |
| April 3     | Cigna   |
| April 10    | 4M Investments Inc. and Metallums                       |
| April 17    | MTSU Business Education<br>Program—Résumés              |

## Audit and Managerial Accounting (AMA) Club

In the Fall semester, we combined the Institute of Internal Auditors (IIA) with the Institute of Management Accountants (IMA) to form the Audit and Managerial Accounting (AMA) Club. Members meet bimonthly and trade off speakers from the different areas. Sarah Garven is the faculty advisor for IIA, and Audrey Scarlata is in charge of IMA. Speakers for this year included representatives

from Amplion Clinical Communications, Asurion, Deloitte, Insurance Group of America, KraftCPAs, Metro-Nashville, MTSU Career and Development Center, Pathway Lending, and the State of Tennessee Legislative Investigative Audit. McMurray, along with faculty members Garven and Scarlata, attended the IIA-sponsored Fall Retreat in Orlando last September.



**AMA (l-r):** Sophie McMurray, Kaylea King, John Davenport, IIA faculty advisor Sarah Garven, Josh Beaty, Cheryl Summers, Hannah Johnson, and IMA faculty advisor Audrey Scarlata. Not pictured: Gary Hawkins and Caroline Pankey.

# National Association of Black Accountants (NABA)

In the Fall 2017 semester, Chair Jeannie Harrington reinvigorated the MTSU National Association of Black Accountants (NABA) chapter and serves as the faculty advisor. Several students take part, but the six students in the accompanying photograph faithfully attend each meeting. Speakers for this year included representatives from Consolidated Utility District, Delek US Holdings, the MTSU Career and Development Center, Pathway Lending, and the State of Tennessee Treasury Department.



**NABA (l-r):** Kelle Wadley, Kyra Fowler, Claude Weaver, Lynzie Evans (president), speaker/alumnus Phylicia Coleman of Pathway Lending, speaker Sarah Simpkins of Pathway Lending, Hannah Johnson, and Indya Jackson (vice president).

## 2018 Scholarship Recipients

| Scholarship                           | Recipient   | Amount               |
|---------------------------------------|---|----------------------|
| AAAD Outstanding Senior               | Blake Hise  | \$ 2,500             |
| AAAD Outstanding Junior               | Jonathan Chandler   | 2,500                |
| AAAD Service Award                    | Russel Legreid  | 1,500                |
| AAAD Merit Scholarship                | Jamie Adams, Bethany DeHaven, Shayna Ellis, Kirstyn Lee, Caroline Pankey, Hannah Samples, Alexander Scott, Sandhya Singh, Samantha Sweat (\$500 each) | \$ 500 x 9 = 4,500   |
| AAAD M.Acc. Scholarship               | Pamela Bailey, Blake Hise, Kirstyn Lee, Ashley Shank (\$1500 each)  | \$ 1,500 x 4 = 6,000 |
| MTSU Faculty Scholarship              | Claude Weaver   | 300                  |
| Crowe Outstanding Sophomore           | Areez Sadiki  | 1,000                |
| Bill and Linda Mooningham Scholarship | Natalie Massengale  | 2,000                |
| "Wink" Midgett Scholarship            | Shelby Follis, Bethany DeHaven (\$2500 each)  | \$ 2,500 x 2 = 5,000 |
| W. Wallace Robertson Scholarship      | Shelby Hurt, Natalie Massengale (\$2500 each)   | \$ 2,500 x 2 = 5,000 |
| Larry Morton Scholarship              | Peyton Lee  | 1,000                |
| Emerging Professional Scholarship     | Jeanette Carlson, John Davenport, Shayna Ellis, Miranda Frye, Alexia Grogan, Fernando Leon, Gina Nguyen, Alexander Scott, Kelle Wadley (\$500 each)   | \$ 500 x 9 = 4,500   |
| Yohan Abraham Scholarship             | Areez Sadiki  | 5,000                |
| IIA Scholarship                       | James O'Day   | 750                  |
|                                       | Kaylea King   | 250                  |

**Total \$ 41,800**

# Accounting Connections



◀ *Speaker Chris Hanvy, EY; Emily Nguyen (president); and speaker Kathy Creel, MTSU Career and Development Center*

▼ **Internship panelists:** *Wynter Elder, Elliott Davis; Nicole Knott, Tractor Supply Co.; Kavin Ismail, MTSU graduate assistant; Whitney Goetz, State of Tennessee Treasury Department; Kim Hatley, HCA Internal Audit; and Russel Legreid, MTSU graduate assistant*



The second year of Accounting Connections was packed with informational panels directed at students new to the major. With over 20 members participating, club president Emily Nguyen, along with faculty advisor Elizabeth Abernathy, hosted panels on Opportunities in the Accounting Profession, Insights from Upperclassmen, MTSU Faculty and Career Development, Internships and Leadership Seminars, and M.Acc. Programs and Certifications.

## Student Spotlights

### RUSSEL LEGREID

Russel Legreid moved around a lot as a child following his father's surgical career, attending several different schools until his family settled in Lincoln County, Tennessee. It



made him an extrovert who knew how to make friends easily. This trait has served him well in his Accounting studies and will be a big benefit in his professional career. Legreid was born with only 30 percent of his hearing, stuttered, and was placed in special education courses. When he made a perfect score on the Texas State STAAR

exam in the second grade, he got booted out of special education and has been excelling in the classroom ever since.

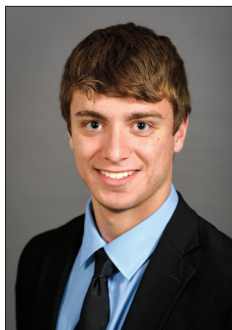
Following his graduation from Lincoln County High School, Legreid enrolled in Aerospace Engineering at the University of Tennessee. After completing a summer job shadow, he realized engineering did not provide enough interaction for him and became a Business major. His parents moved again, this time to Minnesota, making UT unaffordable. Legreid decided to move to Minnesota and enroll in a community college, but not for long. The cold weather and longing for Southern hospitality lured him back to the South, where he enrolled at MTSU, which a lot of his high school friends attended. In Principles of Accounting I, Professor Elizabeth Abernathy convinced Legreid Accounting would be a good fit for him.

Legreid joined Beta Alpha Psi and became very involved, serving on two third-place competition teams. He later became president for the Fall 2017 semester and was selected for the Outstanding Service Award for 2018. Legreid has held internships in tax at KraftCPAs and internal audit at HCA; participated in study abroad programs to China, London, and Paris; is currently enrolled in the M.Acc. tax specialization program; and serves as a graduate assistant in the Accounting Department. He has accepted a tax position with Ernst & Young in Atlanta starting in January 2019. Legreid will work in the Diversified Services Group, serving nine different industries. He happily joins his sister and brother-in-law in Atlanta, leaving the frigid north to his parents.

Legreid considers professors Abernathy, Rebecca Foote, and Paula Thomas as special mentors on his accounting journey. He is very personable; you may see him this summer working at the Sounds or Nissan stadiums as a hospitality specialist.

### BLAKE HISE

Growing up in Winchester in a family of accountants, Blake Hise had little choice but to follow in his parents' footsteps. Both his mom and dad have Accounting



degrees from MTSU and were active in Beta Alpha Psi. Home-schooled since fifth grade, Hise took no Accounting courses in high school, but his academic strengths were concurrent with the accounting discipline.

Always an Accounting major at MTSU, Hise credits all of his professors as his favorites but singles out Rebecca Foote

and Denise Leggett as being extra-influential. An avid volunteer, he has aided Second Harvest Food Bank, Habitat for Humanity, Feed the Children, Morning Pointe Assisted Living Center, the Ragnar Relay, and Principles of Accounting I Review Sessions. He also served as an Intermediate Accounting I tutor for the Accounting Department and was our first "online tutor."

Hise attended summer leadership programs at Carr, Riggs & Ingram; Faulkner Mackie & Cochran; and Ernst & Young. He is interning in tax this spring at Dempsey Vantrease & Follis and is amazed by the great people there, impressed they are able to stay calm in hectic tax season. Hise will intern in tax research this summer at HCA, then enter the MTSU M.Acc. tax specialization program in Fall 2018 and serve as a graduate assistant in the Accounting Department. He currently serves as the Student Ambassador for the greater Nashville region for the Tennessee Society of CPAs. Hise loves the flexibility and different job opportunities accounting affords.

Awarded the Outstanding Senior Accounting Student for 2018, Hise is no stranger to winning scholarships and awards. An Honors student, he has received the Yohan Abraham Scholarship, W. Wallace Robertson Scholarship, Chancellor Scholarship, TSCPA Scholarship, and the Alumni Day M.Acc. Scholarship. He is a member of Beta Alpha Psi, Beta Gamma Sigma, and Phi Kappa Phi Honor Society.

Hise is a fantastic student and an even better person. We are so glad he has decided to serve the accounting profession.

## How can you help the MTSU Department of Accounting continue to improve and prosper?

- Establish a signature Outstanding Professorship
- Engage in an academic partnership
- Provide scholarship money
- Attend a CPE session
- Attend an Alumni Appreciation Reception
- Speak to one of our student groups or classes
- Hire our students for internships and full-time positions
- Donate time or money

## A SPECIAL THANKS TO OUR OUTSTANDING PROFESSORSHIP SPONSORS

Deloitte, HCA Healthcare Services, LBMC, and the MTSU Department of Accounting Advisory Board: Jeff Ballard, Kim Holleman, Jimmy Jobe, Brian Kidd, Greg Lemon, Andy Lile, Jeremy Nichols, Lisa Nix, Joey Peay, Jami Pope, Olga Reeves, David Shaffer, Suzzie Singleton, Matt Smith, Joe Steakley, John West, Debbie Willett, Jeremy Wright, Ken Youngstead, and Chair Jeannie Harrington (ex-officio).

## WHERE DOES YOUR MONEY GO?

### Foundation Expenditures

January 1–March 31, 2018

|                           |                    |
|---------------------------|--------------------|
| Accounting Connections    | \$ 163.14          |
| Common Exams              | 93.37              |
| Flowers                   | 70.00              |
| Paper Submission Fees     | 70.48              |
| Professional Memberships  | 535.00             |
| Recruiting Lunches        | 78.59              |
| <b>Total Expenditures</b> | <b>\$ 1,010.58</b> |

### Excellence Fund Expenditures

January 1–March 31, 2018

|                                  |           |
|----------------------------------|-----------|
| Paper Editing and Submission Fee | \$ 670.00 |
|----------------------------------|-----------|

## HOW TO GIVE

- 1 Go to [mtsu.edu/give](https://mtsu.edu/give)
- 2 Indicate fund number in the Other Giving Preferences box:
  - #91422—Emerging Professionals Scholarship
  - #91425—Yohan Abraham Scholarship
  - #92014—Foundation Development
  - #92755—Accounting Excellence Fund
  - #94634—Bill and Linda Mooningham Scholarship Fund

For other funds, please contact us at 615-898-2558

*Your generosity is greatly appreciated!*

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I AM *true*  
**BLUE**

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