

## WHAT'S INSIDE

## A Look Inside the Department



**J. Christian Plesner  
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Director / Associate Professor  
of Accounting

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The Department of Accounting at The University of Tampa (UT) is committed to providing high-quality education to students and strengthening collaborations with the accounting profession in Tampa Bay. Throughout the previous academic year, faculty worked closely to enhance engagement with accounting alumni, encourage participation in accounting student organizations and emphasize the societal impact of accounting. We continued to develop our programs to incorporate suggestions from stakeholders and to prepare for the expected changes to the CPA exam. We are very proud of our achievements in the past year and excited to embark on another successful year.

These achievements would not have been possible without the dedicated faculty as well as the valuable support from our advisory board and the local business community.

### New Faculty



*Kelly Darnell*

### Kelly Darnell

Kelly Darnell joined the accounting faculty in Fall 2022. She is a certified public accountant (CPA) and has an MS in accounting from UT. Darnell has worked in public accounting, internal audit and consulting. She has experience performing financial statement audits and compliance audits of both public and private clients in the technology, retail, hospitality, healthcare and education sectors.



*Juliana Kralik*

### Juliana Kralik

Juliana Kralik joined the UT accounting faculty last fall, and teaches the introductory accounting courses and a graduate-level accounting course about contemporary accounting issues in

accounting. She is a CPA with prior experience in assurance at EY-Tampa. Kralik's research focuses on how accountants' expertise and motivation for work are evolving in response to automation and artificial intelligence. Kralik has been recognized for her work developing a gamified tool for the managerial accounting course with Jennifer Cainas at the University of South Florida, including the 2021 Bea Sanders/AICPA Innovation in Teaching Award, the 2021 Jim Bulloch Award for Innovation in Managerial Accounting, and the Institute of Management Accountants (IMA) sponsored Outstanding Education Case Award at the AIS/SET Midyear Meeting 2021.

### Current Full-time Faculty

**Steve Platau** has a JD from the University of Cincinnati and holds the CPA designation. Platau has been with UT for almost 40 years and specializes in teaching tax at both the undergraduate and graduate levels. Platau also serves on the National Association of State Boards of Accountancy's Ethics Committee.

**Michael Robinson** joined UT in Fall 2012 and teaches courses in the EMBA and MBA programs. He has 20 years of corporate experience in addition to a Ph.D. from Arizona State University.

**Lisa Bostick** has been with the accounting department since Fall 2001. She earned her DBA at Louisiana Tech University and taught at that institution prior to joining UT. Bostick is a CPA and specializes in teaching intermediate accounting but also teaches introductory financial accounting.

**Bachman Fulmer** earned his Ph.D. from Florida State University and worked as an Assistant Professor at California State University, Fullerton prior to joining UT in 2016. Fulmer specializes in data analytics and accounting information systems and also teaches introductory financial accounting.

**Mary Keener** has a Ph.D. from Kent State University. She joined UT in 2007 and teaches intermediate accounting II and introductory financial accounting at the undergraduate level.

**Robert Marley** has a Ph.D. in accounting from the University of South Florida, and is a CPA. He has been a member of the accounting faculty since Fall 2014, having previously served as an assistant professor at Georgia Southern University. Marley specializes in teaching auditing and fraud examination but also teaches introductory accounting courses and financial statement

analysis and valuation at the graduate level. He is the director of the Center for Ethics.

**J. Christian Plesner Rossing** earned his Ph.D. from Copenhagen Business School where he served as an assistant professor and an associate professor prior to joining UT in Fall 2018. He teaches financial accounting at the introductory, intermediate and advanced level.

**L. Melissa Walters** earned her Ph.D. from the University of Central Florida. She joined the accounting faculty at UT in 2006 having previously been an associate professor at Loyola University. Her teaching interests are accounting information systems, business and professional ethics, cost and management accounting, and information systems advisory and assurance.

**Elio Alfonso** joined the accounting faculty in Fall 2018. He earned his Ph.D. in accounting from the Louisiana State University and previously was an assistant professor at Florida International University. Alfonso is a CPA and teaches intermediate accounting and introductory financial accounting.

**Rebecca (Becca) Baaske** joined the accounting faculty in Fall 2021, having earned her Ph.D. in accounting from USF. She is a CPA and previously worked with PwC – Chicago, rising to the position of senior auditor in the Private Company Services group. Baaske currently teaches introductory financial and managerial accounting.

**Allison Beck** joined the accounting faculty in Fall 2019 having previously served as an assistant professor at Florida State University. She earned her Ph.D. in Accounting from the University of Tennessee, Knoxville. Beck teaches introductory financial accounting.

**Sarah Fulmer** joined the accounting department as an assistant professor in Fall 2019, and previously was an assistant professor at California State University, Fullerton. She earned her Ph.D. in finance from Florida State University and holds an LLM from the University of Florida. Fulmer teaches managerial and cost accounting.

**Elena Klevsky** joined the accounting faculty in Fall 2020, having previously worked at the University of New Mexico as an assistant professor. She has a Ph.D. in accountancy from



Steve Platau



Michael Robinson



Lisa Bostick



Bachman Fulmer



Mary Keener



Robert Marley



J. Christian Plesner Rossing



L. Melissa Walters



Elio Alfonso



Rebecca (Becca) Baaske

# ACCOUNTING DEPARTMENT NEWSLETTER



Allison Beck



Sarah Fulmer



Elena Klevsky



Michael Baker



Rachel Gambol

the University of Illinois at Urbana-Champaign, is a CPA, and worked as a senior associate at PwC in Boston. Klevsky teaches introductory managerial accounting and cost accounting to MBAs.

**Michael Baker** has been a faculty member since Fall 2019 and is the faculty advisor for the IMA student chapter. He is a CPA and teaches introductory financial and managerial accounting.

**Rachel Gambol** has an MS in accounting from Kent State University and is a CPA. She has been with UT as an instructor since Fall 2017. Gambol is the Beta Alpha Psi faculty advisor and teaches introductory financial, and managerial accounting.

**Rob Goodwin** has an MS in accounting from the University of South Florida, and holds both

the CPA and CMA designations. He has been affiliated with UT since 2015, serving as an adjunct instructor and visiting instructor. He teaches a variety of courses, including introductory financial and managerial accounting to undergraduate business students and MBA students. Goodwin also teaches intermediate accounting, and auditing.

**Yvette Green** has an MS in accounting from the University of South Florida and is a CPA. She has been with UT since 2016 and was an adjunct instructor in 2015. Green is the coordinator for the introductory accounting courses and teaches introductory financial and managerial accounting.



Rob Goodwin



Yvette Green

## Academic Year 2022-23 Highlights

**Steve Platau** presented Risk Management, Ethics and Independence programs at conferences and events hosted by the AICPA, Florida Institute of CPAs, CPAmerica and a host of firms. He was re-appointed by Gov. DeSantis to another four-year term on the Florida Board of Accountancy. Platau has been involved with risk management issues related to firm consolidation and private equity investment. Platau currently serves as Scholar in Residence for BMSS, a regional BDO affiliate based in Birmingham, AL.

**Michael Robinson** was promoted to the rank of full professor and began serving on the board

of directors for the MacDonald Training Center, a Tampa-based not-for-profit organization that is committed "to empower people with disabilities to lead the lives they choose."

**Bachman Fulmer** served as ad-hoc reviewer for the Journal of Information Systems.

**Mary Keener** served as Treasurer for The Village Family Foundation (non-profit board).

**J. Christian Plesner Rossing** served as co-chair for the tax-track at the 2023 Hawaii Accounting Research Conference.

**Melissa Walters** earned the CITI Social-Behavioral-Educational Researchers Program Certification.

**Elio Alfonso** earned tenure and promotion to associate professor.

**Becca Baaske** served as reviewer for the 2022 Accounting Behavior and Organizations (ABO) section of the American Accountants Association meeting submissions, presented research at 2022 ABO midyear meeting and 2023 audit midyear meeting. Also, Baaske volunteered for classifying educational resources for the AICPA Academic Resource Database.

**Sarah Fulmer** served as reviewer for Journal of Business Ethics Education and as a member of Lithia Spring Elementary School Advisory Council.

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**Elena Klevsky** chaired the COB Student Committee, which was responsible for planning the COB Student Research Day 2023. Also, Klevsky was invited to present her article "Create Your Luck to Fight Fraud" that was published in the Fraud Magazine to the ACFE Washington Metro Chapter on August 25, 2022.

**Rachel Gambol** was nominated for Beta Alpha Psi Faculty Member of the Year by the BAP Exec team.

**Robert Goodwin** was elected secretary of the Tampa Bay Chapter of the Institute of Management Accountants (IMA).

**Yvette Green** served as a board member of the Florida Association of Accounting Educators (FAAE) and guardian ad litem volunteer in Hillsborough County.

**Juliana Kralik** served as reviewer for Journal of Accounting Education. She also served as reviewer and discussant at the 2022 Accounting Behavior and Organizations Research Conference.

## Student Organizations

### Beta Alpha Psi (BAP)

UT's Beta Alpha Psi (BAP) Lambda Beta chapter maintained its superior status for the most recent academic year by completing a significant number of professional and service hours above and beyond national BAP standards. When receiving notice of the superior status, the national BAP president noted that the UT BAP Chapter "...far exceeded the baseline requirements of Beta Alpha Psi and has excelled in the areas of academics, professionalism, and leadership."

It was a strong year for the Lambda Beta chapter in the numerous BAP-sponsored international competitions. BAP participated in the Inclusive Leadership competition along with the prestigious Best Practices competition and plans to compete in the Project Run With It competition at the BAP annual meeting later this year, where a UT BAP member will help problem-solve an issue facing a non-profit organization. Despite there being a significant number of submissions worldwide, the chapter was a first-round winner in all three Best Practices competitions. In round two of the competition at this year's BAP mid-year meeting, one of the BAP teams from UT placed second and advanced to the final round of competition at the annual BAP meeting in August.

One of several successful activities that took place this academic year was a presentation of accounting faculty research to BAP students. Specifically, this presentation took place earlier in the 2023 spring semester where Elena Klevsky, Becca Baaske, and Juliana Kralik shared their interesting work-in-progress with BAP students at

one of BAP's weekly meetings. There was a great turnout and students seemed to genuinely appreciate learning about accounting research and get to know more about what the faculty does in their daily work outside of the classroom.

Moreover, BAP hosted local financial information firms at weekly chapter meetings as well as held nearly 10 service events throughout the year, including a Gasparilla Parade Clean Up and making holiday care packages for senior citizens at a nearby assisted-living facility, among others. UT's BAP teamed up with USF's BAP chapter for a kickball tournament with all proceeds from the event being donated to charity. Furthermore, BAP members started a BAP mentorship program where they were able to team up with underclassman to provide valuable advice and tips on school, internships, etc. Lastly, BAP held the first ever BAP Alumni & Employer Mixer that was a big success.

### BAP Alumni Mixer

UT's Beta Alpha Psi chapter held its first annual Alumni & Employer Mixer in March 2023, strengthening connections between students, faculty and professionals in the Tampa Bay area. During this successful event, current students and alumni mingled over food and beverages. We are excited to continue to build a strong alumni network and include this event in the annual BAP schedule.



### IMA Student Chapter

Throughout the duration of the 2022-2023 school year, UT's IMA student chapter has been under new leadership. The new IMA leadership hosted several well-attended and successful events with external guest speakers, including Lee Bell (Saltmarsh), Christopher Bray (PwC), Russell Day (FBI), Christina Powrie (IRS), Jennifer Wolfenbarger (Owens Corning), and finished the school year with a presentation from Michelle Maguire (Florida Auditor General). The IMA members have been able to hear an abundance of success stories within the accounting and finance industries throughout the semester. The IMA student chapter prompts students to stay active within the organization to expand their professional network as they continue to progress throughout their collegiate and professional careers.

# ACCOUNTING DEPARTMENT NEWSLETTER

## “More than Debits and Credits”

This past semester, PwC came to campus for a number of classroom visits which led to overwhelmingly positive feedback from accounting students. Following up on the classroom visits, we welcomed Tampa Bay professionals from PwC, RSM, CBIZ, and the IRS Criminal Investigation unit to an accounting panel and networking event called “More than Debits and Credits” in April 2023. There were over 100 in attendance, including 84 students, 15 professionals, and

various UT faculty members. The event was planned, coordinated, and moderated by Becca Baaske, assistant professor, thanks to help from Juliana Kralik, J. Christian Plesner Rossing, and administrative support from Sabrina Shihvazger, Diana Davila, and Nicolas Morales. Baaske and the accounting department look forward to continuing this event and welcoming other members from the Accounting Advisory Board to visit and present to students in the fall semester!

## “The Ethics of International Transfer Pricing”

The Center for Ethics held its Spring 2023 Hotseat Speaker Series on Monday, April 24. J. Christian Plesner Rossing discussed challenges faced by multinational companies when making intra-group transactions and the societal impact of their transfer pricing policies on the global economy. The event was held on the 9th floor of the Vaughn Center, with more than 300 people in attendance.



## The Accounting Programs

The department recently developed online courses for ACC 202 and ACC 203. Both courses will be delivered in Summer 2023.

The first cohort of 4+1 M.S. in Accounting started in Fall 2021, where qualified undergraduate students may apply for enrollment in the accelerated B.S./M.S. program, potentially earning both degrees in five years of study. The 4+1 program increases the likelihood of retaining our best students by offering a seamless path to undergraduates pursuing the MSA. A signature feature of the program is that qualified

undergraduates can take graduate level courses without dual enrollment in the MSA program.

In light of the CPA evolution, the department continues to make updates to courses, including curriculum changes to align with the new CPA exam format. An example is the new two-credit governmental accounting course offered to both undergrad and grad students (500-level).

Enrollment trends in accounting programs continue to disappoint across the U.S. and the Department of Accounting is experiencing similar enrollment patterns. The department recently established a task force working on how to get ACC 202

(Financial Accounting Information) and ACC 203 (Managerial Accounting) students more engaged in accounting with the ambition of using these principal courses as a pipeline for our accounting major. This task force is active, and several meetings have been held, driving interesting ideas and initiatives that we hope will improve enrollment numbers going forward. This includes strategies for better communicating to students the many alternative career paths for accounting graduates.

## Other Highlights

For the 2022-23 tax filing season, students prepared tax returns for underserved communities in the Tampa metro area through the Volunteer Income Tax Assistance program (VITA) under the leadership of Platau.

Our commitment to continuous improvement includes pursuing a separate AACSB accreditation. AACSB accreditation is a signal of quality for business and accounting programs. In Summer 2022, the department submitted an application for separate accounting accreditation to AACSB

and will work closely with the assigned AACSB mentor during the academic year 2023-2024 for the development and implementation of a plan to achieve initial AACSB accounting accreditation.

## Faculty Research Published/Accepted for Publication

**Steve Platau** wrote a chapter on “Professional Liability Risk Management for Valuation Professionals” in Nancy J. Fannon’s (Ed.), *The Comprehensive Guide to Business Valuation* (7th ed., Chapter 8).

**Bachman Fulmer** and colleagues published “An eye tracking experiment investigating synonymy in conceptual model validation” in the Volume 47, 2022 of the *International Journal of Accounting Information Systems*. Participants in an eye tracking experiment completed validation tasks in which they viewed a statement and an accompanying UML class diagram in which a specified multiplicity was consistent with the statement (valid) or inconsistent with the statement (invalid).

**Robert Marley** and colleagues published “Emily’s Dilemma: An examination of tactics used to protect and surrender market share” in the *Journal of Accounting Education*. This case involves evaluating the ethicality of a pharmaceutical company’s catch and kill strategy and introduces students to the timeline and steps associated with the Food and Drug Administration’s drug approval process. Additionally, the case asks students to review U.S. GAAP and IFRS applicable to research and development costs, to analyze the appropriate accounting for intangible assets, and to perform discounted cash flow analysis under varying assumptions.

**J. Christian Plesner Rossing** and Thomas C. Pearson (University of Hawaii) published “Tax-compliant transfer pricing of intra-group services: The soft drink case” in the *Journal of Accounting Education*. Current cost accounting textbooks largely ignore the implications of tax regulation for intra-group service cost allocations. This teaching case develops students’ critical thinking skills, particularly regarding how to determine tax-compliant transfer prices for intra-group services in accordance with OECD Transfer Pricing Guidelines, Chapter VII, and the arm’s length principle.

**Elio Alfonso** published “Corporate Visits to the White House” in the *Journal of Forensic and Investigative Accounting*. Records show that frequent visitors to the White House include the CEOs of some of America’s largest corporations. This paper studies whether the political visibility of visits to the White House affects a firm’s tax reporting behavior.

Also, Alfonso published “Are Companies Exploiting a Loophole in Reg FD?” in the *Journal of Forensic and Investigative Accounting*. Although Reg FD banned the disclosure of material information to analysts, the SEC acknowledges that it is still permissible for firms to privately review and comment on analysts’ earnings models directly to analysts. This exception creates an opportunity for firms to communicate material information to analysts while technically not triggering Reg FD’s disclosure requirements. The authors contacted the investor relations departments of firms listed in the S&P 500 to determine whether or not they engage in this specific type of private interaction.

**Sarah Fulmer** and colleagues published “Negation of Sanctions: The Personal Effect of Political Contributions” in the *Journal of Financial and Quantitative Analysis*. This paper examines political contributions impacts civil and criminal penalties for executives who have been accused and/or found liable for fraudulent conduct. The authors find there is a negative relationship — those that make political contributions receive lower penalties.

**Elena Klevsky and Melissa Walters** published “Mitigating Auditor Burnout with an Energy Management Mindset” in the *ISACA Journal*. This article focuses on how the Sustainable Model of Human Energy can help auditors develop a mindset to better manage their energy to recover from current burnout and/or lower the risk of future burnout.

**Elena Klevsky** and colleagues published “The Value of Connectors” in *Strategic Finance*. Voluntary employee turnover is more costly than ever. Connectors in teams can reduce turnover and lower these costs.

**Juliana Kralik** wrote “The Great Accounting Escape: A Teaching Tool for Relevant Costing and Short-Term Decisions,” accepted in *Issues in Accounting Education*. This teaching case creates an escape room experience for managerial accounting students to reinforce relevant costing and short-term decision concepts.