when the Nordic Division was given the responsibility to start up operations in the countries of the former Soviet Union. Douglas worked on the team that negotiated the entry and building of bottling facilities in Russia, Ukraine, and the Baltic States. These are now some of the most promising markets in the worldwide Coke operations.

On the personal side, the family became cross-country skiers, attended the 1994 Winter Olympics in Lillehammer, Norway and enjoyed many hours in the outdoor life, which is so much a part of Norwegian culture.

Douglas also was involved with the restructuring of Coke’s European bottling operations. In 1998 he and his family relocated to London and joined Coca-Cola Bottling (CCB). Neville Isdell, current Chairman and CEO of The Coca-Cola Company, led the team at CCB that initially was responsible for the Coke bottling operations in 13 central and eastern European countries. The company was listed on the London stock exchange in July of 1998. In 2000, CCB merged with a sister European bottling company to double in size and form Coca-Cola Hellenic Bottling Company. Douglas was appointed CFO of the merged entity in February 2000. HBC operates in 25 countries in Europe and Nigeria. It is the largest Coke bottling operation outside of the US and is widely recognized as the best performing bottler over the past five years. The role at HBC and the subsequent move to Athens, Greece provided many challenges and opportunities both professionally and personally.
News About Tull Graduates

Now that the CPA exam is computerized and can be taken throughout the year, it’s harder to keep track of successful candidates. However, we’ve heard that recent graduates Alex Alferov, Susan Dowdy, and Tony Pritchett passed all four parts on their first attempt. Please let us know if you did the same and we’ll report you in our next newsletter.

Congratulations to Emmanuel Ampofo-Tuffuor (MA-Econ ‘90, MAcc ‘92) who recently was admitted to the partnership at KPMG in New York City.

From Long Island, NY, David Bergman (MAcc ‘99) tells us that he has joined Kimco Realty Corporation as a Senior Accountant. Kimco is a real estate investment trust that is the largest publicly traded owner and operator of neighborhood and community shopping centers. David will be working on the accounting for acquisition and disposition of properties.

Marsh & McLennan Companies Inc. announced recently that M. Michele Burns (BBA ‘79, MAcc ‘80) will join MMC on March 1, 2006, as Executive Vice President and will become Chief Financial Officer no later than March 31. MMC is a global professional services firm with annual revenues exceeding $12 billion. It is based in New York City.

Shaoming Cheng (LLM ‘98, MAcc ‘03, PhD Political Science ‘05) is now a first-year student at the University of Texas Law School in Austin.

Bill Comey (BBA ‘87, MAcc ‘90) is Managing Principal for the Tax and Business Services division of H&R Block, located in Duluth, GA. Bill is a specialist for small businesses and mass affluent individuals. He has been a CPA since 1992, starting his career with Arthur Andersen. Bill is married and has two gorgeous children, Cadey age 3 and William IV (Liam) age 2. Bill’s wife, Kate, is a Liberty University graduate who is a professional speaker and corporate trainer, specializing in women’s issues and conflict within the workplace. The family resides in East Cobb.

Author! Author! We can now say that about Angela Dotson (BBA ‘98, MAcc ‘99) whose article on “Nonprofit Accountability” was published in the October 2005 issue of Smart Business Atlanta. Angela is a Manager in the tax department for Tauber & Balser PC. Her experience includes corporate, personal and partnership taxation with an expertise in real estate and not-for-profit organizations.

David Fligel (BBA ‘79, MAcc ‘80) joined Garan Incorporated as CFO in 2005. Garan is owned by Berkshire Hathaway (whose CEO is the famous investor Warren Buffett) and is involved in apparel manufacture. David reports that Dr. Earl Davis (emeritus professor) would be very proud to know that three of his former students are now CFO’s of Berkshire Hathaway companies, including himself, Ken Jackson (BBA ‘79, MAcc ‘80), and Brad Goodson (MAcc ‘83).

The Coles College of Business at Kennesaw State University named Dana R. Hermanson (BBA ’86) the Dinos Eminent Scholar Chair of Private Enterprise. Dana plans to use his new position to expand his research on corporate governance, risk management, and forensic accounting.

Eddie Holland (MAcc ‘04) is working with Ed K. Burton, LLC CPAs in Toccoa. He reports that he has completed the CPA exam and that his UGA degree is serving him very well in the “real world.” Eddie also mentioned that he married his high school sweetheart Misty shortly after graduation.

Reporting from London, England, Anita Jones (BBA and MAcc ‘01) tells us that she was recently promoted to Manager in Ernst & Young’s Investment Management Group in Audit. Anita transferred to E&Y’s London office in the summer of 2004 after three years in Atlanta.

Seung Hwan Kang (BBA ’02) married Katie Richie in August. He is working with Moore Colson in Atlanta.

Shelby Kazaeian (BBA and MAcc ’02) reports that in December she started working for KPMG in Chicago in their transaction services department, the accounting advisory group. “It’s a perfect role for me...I’ll specialize in helping auditors, companies, and iBankers apply accounting guidance, and I’ll get to ‘teach’ them how the rules fit into their situations.” After finishing at UGA, Shelby spent a year as a postgraduate intern at the Financial Accounting Standards Board, so she should be able to apply her FASB experience in her new position.

William Kirk (BSED ‘93, MAcc ‘01) reports that he recently was married in Hilton Head, SC, to Ashley Dolan. “Ashley attended Emory University for her under-grad degree and Western Michigan University for her Master’s degree in athletic training. Ashley works in sports medicine as an athletic trainer and a physician extender for the University Orthopedic Clinic. She is one of those people that runs out on the field when someone gets hurt at a game and then assists with the surgeries to repair the injury. We now live in Decatur, GA. I work for Deloitte Tax, LLP as a tax senior in the Lead Tax Services group.”

John McMullan (BBA ’58, MBA ’60) is CEO of Camden Real Estate Co., which he founded in 1990. He also serves as director of Life Care Centers of America Inc. Previous CEO positions McMullan has held include SMS Investment Associates Inc. and McMullan & Company CPAs. During the 1960s, McMullan was an assistant professor of tax and accounting theory at Georgia State University and the University of South Florida, as well as a senior accountant at Price Waterhouse. He is a trustee of the new UGA Arch Foundation and an emeritus trustee of The University of Georgia Foundation. He’s also a past president of the Touchdown Club of Atlanta. An Athens native, McMullan is married to the former Marilyn Jane Memory of Waycross. They have four grown children, all of whom live in Atlanta.

Dr. Perry G. Moore (PhD ’93) reports that he was promoted to Professor of Accounting at Lipscomb University (Nashville, TN) in mid-2005. He also serves as the District 3 Representative for the Institute of Internal Auditors’ Mid-Atlantic Region.

After a couple of years with Ernst & Young in Atlanta, Seth Muriset (BBA and MAcc ’02) has decided to enter the PhD program in accounting at the University of Illinois. That program has been ranked for many years as one of the top accounting PhD programs so it is a real feather in Seth’s cap to be admitted.

On October 20, the University held a dedication ceremony for John W. Rooker Hall. Rooker Hall is the southernmost of the four new East Village residence halls that opened in fall 2004. More than 1,200 students reside in the complex’s apartment-style accommodations. John W. (Jack) Rooker is a 1960 graduate of the Accounting School. A long-time supporter
Bill Douglas  
*continued from page 1*

sailing course and the whole family enjoyed exploring the Greek islands during weekends and holidays.

During the summer of 2003 Douglas’ family returned to Georgia to allow his children to attend high school in the US. Douglas commuted for a year from Athens, Greece, to Athens, Georgia, where his family had settled. He returned to the states in July of 2004 joining Coca-Cola Enterprises, the largest Coke bottler with operations covering the U.S., Canada and 5 western European countries.

In addition to his current role as CFO of Coca-Cola Enterprises, Bill serves on the boards of the Coca-Cola Scholars Foundation and Johnston Legacy Scholarships. Both organizations provide scholarships for young adults pursuing higher education. Bill also serves on the J.M. Tull School of Accounting Advisory Board and the Terry College of Business Campaign Steering Committee.

Reflecting on the time abroad, the family enjoyed travel experiences and the obvious cultural exchanges over subjects as innocent as food and sports to the more difficult ones such as faith and politics. These experiences alter you and your views on the world. So not surprisingly, the return to Georgia was a bit of a challenge too. After more than a decade spent in Europe, the family realized that though their passports declared them Americans, they were a little “different.” The teenagers took a crash course in pop culture and realized they had gaps in their education regarding American history. Lisa had to align her driving habits with the more cautious and law abiding Georgians (compared to the passionately chaotic Greek drivers). Everyone had to re-learn “Southern speak” and that “how are you?” simply means “hello.”

Living and working in Europe was a great experience and yet, through it all, Bill cherished his roots in Georgia and especially his ties to UGA. He remained an avid Bulldog football fan, listening to games over the Internet (sometimes in the middle of his night) and returning in the autumn for at least one home game a year. One of the highlights for him and Lisa was hosting Loran and Myrna Smith for dinner in Norway. He and his family are delighted to be back in Georgia near family, friends, and UGA.

We, too, are glad that Bill is back in Georgia and very involved in the Tull School. Since his return, Bill has played a key leadership role in the Tull School Advisory Board. Among other items, he helped establish the Ricky Rice Graduate Fellowship to honor the life and memory of Ricky Rice, a Tull School graduate and former employee of The Coca-Cola Company. Commenting on Bill’s service, Tull Director Ben Ayers states, “Bill’s commitment to excellence permeates everything he does. We are quite fortunate to have someone with Bill’s experience and passion for excellence as an advisor and advocate for the Tull School.”

Tull Graduates  
*continued from previous page*

of UGA, he is former chair of The UGA Foundation and was instrumental in formation of The UGA Real Estate Foundation.

Now working for Thigpen & Lanier in Statesboro, GA, is Perry Rountree (BBA ’99, MAcc ’01).

After a brief retirement, John Seymour (BBA ’85) has joined Atlanta Habitat for Humanity as Director of Finance and Administration. In this role he is responsible for the fiscal functions, administrative aspects, and information technology for the second largest U.S. affiliate of Habitat for Humanity. The Atlanta operation has built over 825 houses in the area over the past 22 years. John Jr. is currently enrolled in the Tull School’s MAcc program.

BellSouth announced that as of January 1, 2006, Pat Shannon (BBA ’85) is the company’s new Chief Financial Officer. He joined BellSouth in 1997 as Controller and was most recently Senior Vice President of Finance. Earlier in his career, Pat worked for several years for Arthur Andersen. Congratulations, Pat, on becoming CFO of one of Georgia’s leading corporations!

Home Depot announced recently that Fay Ann (Norris) Sherris (BBA and MAcc ’02) has moved from the internal audit department to become an Analyst in its Investors Relations department. In that new role, Fay Ann will research financial information, interpret financial statements, provide financial information for Home Depot’s website, and field calls from investors. She also proudly reports completion of the company’s “Six Sigma green belt” training program.

Jason Tester (BBA ’98, MAcc ’99) reports that he is currently working for CIT Healthcare, having accepted a position in the institution’s Leveraged Finance Group (along with two colleagues from BNP Paribas, his previous employer of two years).

“We focus on financing middle-market, investor-owned, healthcare services businesses. It’s been both challenging and great fun — I’ve gotten to finance several leveraged buyouts over the past couple years. Prior to this experience, I attended Emory University’s Goizueta Business School and received an MBA with an emphasis on finance. On the personal side, I got married almost three years ago, and we (Anna and I) are expecting our first in three weeks — very exciting, as lots of changes abound.”

Recently admitted to the partnership at Mauldin & Jenkins LLC is Alison (Nysewander) Wester (BBA ’96). An even bigger event was the birth of her first child, Sarabeth Margaret Wester, on September 28. Alison and her husband Buzz (a 1999 graduate of Franklin College at UGA) are already planning Sarabeth’s Bulldawg future!
Accounting Student “Leads the Band”

If you watched Georgia’s famous Redcoat Marching Band at the Sugar Bowl or any other time in the past two and a half years, you must have seen Tull junior accounting student Hope Carrell. Hope is the Feature Twirler for the Band, so she’s out front helping build excitement for the football games.

Similar to most of the outstanding players on the football team, Hope was actually recruited to Georgia because of her twirling prowess. She grew up in Marion, Illinois, and has been a star baton twirler since early childhood. In 2004 she was recognized as Grand National Collegiate Twirling Champion in competition held at Notre Dame University. In 2005 she won the National Two Baton Championship and qualified to represent the USA at the World Championships in Holland in April 2006.

Hope must have been born with an “accounting gene” as she started keeping detailed records of her money at about age ten. She created her own personal budget with certain percentages allocated to giving to church, savings for college, and current spending. This early start in accounting continued during junior high when she was elected treasurer of her choir. Over $25,000 cash went through her hands as she kept track of hundreds of students’ accounts. This was quite a responsibility for a twelve year old!

In high school, she was a sales clerk in a Christian bookstore. Hope used a spreadsheet to analyze stock and sales of the most popular CDs. This led to an explanation of the music department’s recent poor performance. It was through this realization and compilation of information that the bookstore was able to better stock what consumers wanted.

In addition to her baton twirling appearances, Hope has been teaching others for many years. During summers she travels all over the country teaching at baton camps and clinics, as well as giving private lessons. Like a true accountant, she compares the fees she will receive to the travel and other costs to make sure that the net amount she realizes per hour of effort is worthwhile. Hope also has worked for Student Notes at Baxter Street Bookstore since enrolling at UGA, taking detailed notes for each class she attends and transferring the notes to the Bookstore’s computer for copyrighted distribution.

Her outstanding performance with twirling is matched by her superb record in the classroom. Hope was valedictorian of her high school graduating class and has continued that record with a perfect 4.0 grade point average thus far at Georgia. Upon completion of Professor Linda Bamber’s management accounting course this fall, Linda remarked, “Hope is one of the most highly-motivated and talented students I’ve had the pleasure to work with in 26 years of teaching. Despite a demanding practice schedule and heavy travel for away games during the fall semester, Hope posted the highest average of all the students in both sections! This accomplishment is a testament to her work ethic and her ability.”

Hope is enrolled in the UGA Honors Program, is a Presidential Scholar, and has received Ramsey Honors, Courts International, Robert C. Byrd Honors, and Elks National Foundation Scholarships while at Georgia. And, of course, she is a member of Beta Alpha Psi, the accounting honorary organization.

Hope also participates in a national co-ed honor fraternity. She was recently elected treasurer of that organization. While she was in Japan last summer for the UGA Globis Study Abroad Program, some problems arose in the fraternity’s finances. The accounting records she inherited were a mess so she “audited” the last few years of transactions to reconstruct what actually happened and where the fraternity now stands. Rather than complaining about this challenge, Hope notes that “I couldn’t have asked for a better opportunity to practice the accounting skills I’ve developed at UGA.”

This young lady may be leading bands at present but she seems destined to lead some fortunate business organization in the not-too-distant future.
Advisory Board Members Lead Fund Raising Effort

The School of Accounting’s Advisory Board meets regularly with the School’s Director to provide ideas on how we can best achieve our objectives and contribute to Terry College’s overall strategic plan. Over the past few years this has included discussions on curriculum revisions, assisting new professors with research data, greater use of practitioners in classroom presentations, maximizing the effectiveness of our graduate placement activities, and many other matters. In short, Board members represent a very effective “bridge to the accounting profession” that helps assure that our program is as relevant as possible to those who hire our graduates.

The past few meetings, Board discussions have focused largely on fund raising. This is because state funding for higher education in the state has declined significantly over the past decade. In 1996, the state funded approximately 54 percent of the University’s budget, while today it is only about 32 percent. While the Terry College and Tull School have been efficient in addressing the effects of this reduction, the decline in state funding hinders the School’s ability to attract and retain high quality faculty, which ultimately threatens the quality of our programs.

In a September 2005 Board meeting, members unanimously supported a fund raising campaign to support the following:

- Faculty research support for up to eight Assistant and Associate Professors who are expected to be the future leaders of the School.
- Fellowships for graduate students who teach undergraduate classes and assist faculty with research.
- Completion of funding for the Earl Davis Chair in Taxation, which will be used to continue the School’s traditionally strong tax program.
- Board members agreed to take the lead in soliciting pledges from UGA graduates presently working at their accounting firms and corporations. While many of you reading this newsletter will already have been contacted by a Board member, a form is included elsewhere in this issue to allow you to join fellow graduates and friends of the School in helping maintain and improve the Tull School. One of our greatest “assets” is the large number of alumni who have benefited from their educational experience at the Tull School and are either leaders or emerging leaders in the profession. We know that all of you care deeply about preserving and enhancing our School, and we greatly appreciate any financial support you can provide.

Current members of the Tull Advisory Board are: Tim Bentsen (KPMG), Pam Blackburn (Deloitte), Bill Douglas (Coca-Cola Enterprises), Ken Jackson (Ford Industries), Tim Keadle (Porter Keadle Moore), Dexter Manning (Grant Thornton), Dwight Mathews (Deloitte), Luanne Moore, Jeff Painter (International Paper), Keith Ruth (PricewaterhouseCoopers), John Schraubenbach (Ernst & Young), Charles Schulze (Elliott Davis), and Gerry Shirck (Georgia Pacific).
What is it like to teach Accounting Principles to a class of 300 students? You can ask Progyn Basu, who teaches the Principles of Accounting I course at UGA. He typically teaches 3 sections every semester, with an average enrollment of 250–300 students each. He says his biggest challenge is to relate to students, while not knowing them on an individual basis. “When I walk into my classroom the first day of the semester, all I see is a large group of students, who have virtually no background in accounting – and most of them have heard horror stories about how difficult and confusing accounting is.” He says his goal in this class is to make his students understand that accounting is not an abstract science – it affects real companies and real people who work for them.

Basu readily admits that the first accounting course can be intimidating to many students, particularly in light of the transition from knowing almost nothing about the subject to the point where they can make some sense of real financial statements. He knows that most of his students do not pursue accounting as their career, but his goal is to provide them a good level of familiarity with the basics of financial statements. He hopes that most students realize the importance of understanding accounting, particularly in light of the recent accounting scandals.

In most universities, the Principles of Accounting course is infamous for its difficulty, and UGA is no exception. “This is mainly because we introduce terms and concepts that most students have never seen before,” according to Basu. Also, doing well in accounting requires a serious and consistent time commitment. Although we are not sure, we think the person who coined the phrase “no pain, no gain” was an accounting student.

Basu grew up in Calcutta, India, and studied Industrial Engineering as an undergraduate at Jadavpur University in Calcutta. He received his MBA at the University of Missouri in Kansas City. “In my first semester of my MBA program, I took the core accounting course, and accounting to me seemed very logical, and just made a lot of sense.” As a result, he chose to take more accounting courses, and later majored in accounting.

While pursuing his MBA, he had an opportunity to work as a Teaching Assistant (teaching Accounting Principles), which was a life-changing experience for him. “I simply fell in love with teaching – I felt I was making such a difference in the lives of students.” After his MBA, he wanted to pursue a full-time career in teaching accounting, and joined the accounting PhD program at the University of Nebraska in Lincoln. With his PhD in Accounting, he accepted a position at Boston College and later moved to Howard University. “I have been teaching accounting for over 20 years now, but I never get tired of it – every semester I get new students, and they recharge me.” He says he absolutely enjoys interacting with individual students. “When I sit down with a student, and am able to explain a difficult concept, and I see the bulb light up – that just makes my day.” Most of our students are very bright, and hardworking, and Basu says it is a pleasure to work with such high quality students.

Basu joined the Tull School of Accounting in Fall of 2001. Asked what brought him to Georgia, he replies, “I got tired of living in big cities – the traffic and crime takes a toll on the quality of life. And I have always wanted to live in a college town, particularly one with good sports teams.” Other than accounting, sports are Basu’s passion. An ESPN addict, he follows all spectator sports, particularly at the college level. In addition to the American sports, he also keeps track of international sports like soccer (the ‘real’ football) and cricket. After four years in Athens, he has become a converted UGA football fan, and loves attending UGA home games.
What’s News With You?

What are you doing and what’s “news” with you? Please take a few moments to fill in this form and return to us so we can keep your classmates informed of your activities. If you wish, please attach a separate sheet with more information. Or you can email: phoyt@terry.uga.edu.

(Note to married female graduates, please be sure to include your maiden name!)

Name: ____________________________

Mailing Address: ____________________________

City: ____________________________

State: __________ Zip: __________

Email: ____________________________

Degree(s): ____________________________

Graduation year(s): ____________________________

Currently Employed at: ____________________________

My News: ____________________________

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The J. M. Tull School of Accounting is proud to recognize and thank the alumni, friends, and organizations who contributed to our success in 2004. Every effort has been made to assure the accuracy of this Honor Roll.

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Michael G. and Michelle E. Hart
James Dennis Hester
Alan Haden Howe
Chenguang Huang

continued on page 10
Carpenter Wins AAAAS Award

Tina Carpenter was recently recognized by the American Accounting Association Auditing Section for having the current year’s Outstanding Dissertation — “Audit Team Brainstorming, Partner Influence and Fraud Detection: Implications of SAS No. 99.”

www.terry.uga.edu for the latest news and information from Terry.
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