A Letter from the Department Head

It is a pleasure to look back over 2017 and be able to report on the many positive things that the Accounting Programs and students at NMSU have accomplished. Probably our most prominent accomplishment was to be reaccredited by the Association to Advance Collegiate Schools of Business (AACSB). AACSB accreditation involves an overall evaluation of the educational accomplishments of the NMSU Accounting Programs, including the jobs taken by our graduates, an appraisal of our assessment of student learning, our record of intellectual accounting contributions, and the value of our services to the community, the University, the College, and the Department. In fact, the NMSU College of Business and the Accounting Programs were both reaccredited, allowing us to remain one of the approximately 180 universities worldwide in which the College of Business is accredited and the Accounting Programs also have separate accreditation. Our presence in this respected group is a testament to the quality of the accounting education our students continue to receive at NMSU. The high standards achieved by the Accounting Programs would not be possible without the sustained efforts of the accounting students, alumni, faculty and staff.

One of the pleasures of being involved with the NMSU Accounting Programs is seeing the outstanding accomplishments of graduates of the programs. For example, all three 2017 inductees into the NMSU College of Business Hall of Fame were graduates of the Accounting Programs. They were Perry Elders, a 1983 graduate, and Philip and Sandra Cook, who graduated in 1984 and 1982, respectively. Current graduates will no doubt continue this great tradition. In 2017 there were 49 NMSU students who earned the Bachelor of Accountancy, and 27 students who earned the Master of Accountancy. It is my pleasure to report that the demand for NMSU Accounting graduates is very high, and students have taken the opportunity to pursue accounting careers in Las Cruces, El Paso, Albuquerque, Denver, Phoenix, Houston, Las Vegas (NV), and other cities in the region and across the nation.

A very important factor in our students’ success is the generosity of alumni and other supporters who continue to assist the NMSU Accounting students and programs by donating their time and money to the Accounting Programs. It would be difficult to overstate the importance of your role in the success of the students in the programs. Thank you all very much for your sustained support.

It is with mixed feelings that I report that I have decided to step down as Department Head this summer and return to regular faculty status. Fortunately, Dr. Kevin Melendrez has agreed to serve as Department Head again, so the Department will be in good hands. It has been an honor and a privilege to serve in this position, and I will miss the level of interaction with alumni that being Department Head entails. Best of luck to you all the rest of this year, and Go Aggies!

Sincerely,

Larry Tunnell
Accounting Advisory Council Members

Laura Beltran-Schmitz  
CliftonLarsonAllen LLP

Alvan Romero  
NM Taxation & Revenue Department

James Bullock  
Professor and Department Head, Emeritus

Myrle Schwalm  
Schwalm, Martos & Co.

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Northern Illinois University

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Sandia National Laboratories

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Brett Thompson  
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Strickler & Prieto, LLP

Ermelinda Quintela  
New Mexico State University

Ron Rivera  
REDW
Caroline Maynes Garcia

In 1999, Caroline graduated from New Mexico State University with a Bachelors of Accountancy with Honors. She accepted a position with KPMG LLP upon graduation and worked in the KPMG El Paso office for eleven years. In 2011, she was asked to lead one of KPMG’s Global Initiatives in KPMG’s Global Services Center in Woodcliff Lake, New Jersey. This two-year rotation designated her with the responsibility to design and deploy audit software for KPMG’s largest audit-engagement teams worldwide. After a successful deployment and completion of her two-year rotation, Caroline and her family moved to Albuquerque, NM.

Caroline was admitted into the Partnership in 2014 and is now an Audit Partner in KPMG’s Power and Utilities practice. She is a licensed CPA in the States of Texas, New Mexico and New Jersey. She has more than eighteen years of experience providing financial statement audit, audit of internal control services and audits of employee benefit plans. Her industry focus has been concentrated in energy with regulated electric utility companies. She is a member of KPMG’s National Energy Team, a National Instructor in KPMG’s continuing professional education program, and the Partner-in-Charge of the Power & Utilities learning and development course for KPMG’s US associates.

Caroline is an avid supporter of organizations supporting women and girls’ success. She is currently on the Board of Directors for Girl Scouts of NM Trails and NM Appleseed. Caroline is also a Chapter Co-chair for the WomenCorporateDirectors Greater New Mexico Chapter. In 2015, Albuquerque Business First recognized her as a Women of Influence honoree and the winner of the industry category for Business Services.

Garcia attributes the professors at NMSU for preparing her for the workforce and providing an exemplary education. “The professors were the most amazing and supportive group of individuals. More specifically, Cindy Seipel encouraged me to join Beta Alpha Psi and was a coach and mentor for me throughout my college career. She struck the perfect balance between being a professor and a friend. All of the accounting professors championed different approaches and everyone of them took their materials to another level. I am grateful for her and all of the accounting professors for their guidance, friendship and mentorship. Go Aggies!”
Katrina Frohn

Katrina Frohn graduated from New Mexico State University with her Bachelor of Accountancy in May of 2014. The following May, she completed her Master of Accountancy. While at NMSU, Frohn was an active member of Beta Alpha Psi. She held two officer positions, Vice-President of Service and Vice-President of Banquets. While in graduate school, Frohn achieved the impressive feat of passing all parts of the CPA exam before graduating.

In the summer of 2014, Katrina completed a Business Assurance internship at Moss Adams. In August of 2015, she accepted a full-time job at Moss Adams working as a Business Assurance Staff. By July of 2017, Frohn received a promotion to Business Assurance Senior. In October 2017, she accepted an employment opportunity with Sandia National Laboratories as a Project Controller.

Frohn says that her education at NMSU prepared her for employment by providing a foundation in technical accounting knowledge, as well as the soft skills necessary to be successful in the workplace. The courses also helped her to develop and hone critical thinking and problem solving skills, which were particularly important for Frohn’s role as an auditor. The communication and writing skills that she gained while in school have been extremely useful for effectively communicating with those internal and external to organizations, as well as in determining the appropriate method of communication. Furthermore, she attributes her education to have prepared her for working in team environments, with individuals that have differing viewpoints, opinions, and work styles.

Katrina and her husband, Zachary, enjoy travelling and taking hike with their two dogs, Bella and Jax.
Beta Alpha Psi is an honorary organization for Financial Information students and professionals. The primary objective of Beta Alpha Psi is to encourage and give recognition to scholastic and professional excellence in the business information field.

– International Chapter

Here at the Delta Lambda chapter, we think that the above mission statement is only a starting point for what BAP should be. Our goal is not just to encourage and give recognition to scholastic and professional excellence here at NMSU. Ultimately, we seek to help ALL of our members, pledges, and fellow accounting students become individuals that consistently excel in their personal and professional lives.

With almost 300 chapters worldwide, Beta Alpha Psi is highly regarded in the professional world. We strive to give our members the tools to develop into professionals and successfully launch their careers.

We hold weekly meetings during the Spring and Fall semesters and sponsor a variety of professional, social, and service events for our members and pledges.

Faculty Advisor

Dr. Mary Jo Billiot has been the Delta Lambda chapter’s faculty advisor for two semesters. In addition to being faculty advisor, Dr. Billiot teaches Intermediate Financial Accounting II, Non-Profit and Governmental Accounting, and Advanced Financial Accounting.

Firm Presenters

- Association of Certified Fraud Examiners
- BeachFleischman
- Beasley, Mitchell & Co.
- CliftonLarsonAllen
- Deloitte
- Federal Bureau of Investigation
- Lauterbach, Borschow & Co.
- Moss Adams
- Perry Elders
- REDW
- Sandia National Laboratories

Spring 2017 Awards

Outstanding Candidate: Tiantian Trimble
Outstanding Member: Brannon Credle
Outstanding Service Candidate: John Frye
Outstanding Service Member: Leanna Moreno

Fall 2017 Awards

Outstanding Candidate: Eben Gebremichael
Outstanding Member: Shawna Garcia
Outstanding Candidate Volunteer: Jeffrey Avent
Outstanding Member Volunteer: Liana Moreno
Spring 2017
President Dakota Marquez

“Beta Alpha Psi was first introduced to me in the second semester of my junior year when a couple of the officers came to present to our class. I have developed immensely since then in terms of professionalism, and I have Beta Alpha Psi to thank for a large portion of that. I have had the privilege of serving in three officer positions, and have learned that Beta Alpha Psi is so much more than a resume builder.

The organization has allowed me to apply my professional skills in a more formal setting such as public speaking. It is a fear that I was able to practice overcoming without it being so critical that I would lose a career opportunity. Beta Alpha Psi also connected me with some fantastic friends and faculty who remained supportive and encouraging throughout this development process. I have also been more informed and confident in my career path of choice, as I have learned so much more about the accounting industry through Beta Alpha Psi. This organization is an excellent conduit for students transitioning from college life to the working world, and my college experience would not have been the same without it. I am incredibly grateful for my experience with Beta Alpha Psi, and I hope that the organization will continue to have a positive influence on accounting students in the future.”

Fall 2017
President Shawna Garcia

“My Beta Alpha Psi journey began seven semesters ago. Over these past few years I have watched the chapter grow significantly. I made it my goal to continue the work of those who came before me; to make the Delta Lambda chapter an organization that promoted professional, as well as personal growth, while also being an organization everyone was proud to be a part of. It is because of Beta Alpha Psi that I have become the person and the professional I am today. I know that without this organization. I would not have had all the opportunities that I did. If it were not for all opportunities that the organization provided, I do not think I would have realized that the accounting profession was the best choice for me. It is for this reason that I wanted to give back to the chapter by becoming President. I know there are many officers and members who came before me who had the dedication and made the sacrifices necessary so that we could have the chapter we have today. My only hope is that my leadership has made those past officers proud, that I have taken adequate care of the tree they planted, and that I was able to create enough shade for the next generation of Beta Alpha Psi members.”
PROGRAM UPDATE: Beta Alpha Psi Events
Professional Development Seminar

The Professional Development Seminar is an annual event put on by the Delta Lambda Chapter of Beta Alpha Psi in partnership with the NMSU Accounting Department and various accounting professionals from around the region. The event consists of a day-long series of workshops taught by professionals on topics of interest to students such as interviewing, career options, and preparing for the CPA exam. Students also have a chance to participate in mock interviews with professional recruiters, to gain understanding and practice concerning how to interview for jobs and internships in the future. The event provides a premiere opportunity to network with accounting professionals, and for students to improve upon their professional development and prepare for job-seeking in the future.

Meet the Firms

Meet the Firms is the premier recruiting event for accounting students at New Mexico State University. This event is held annually during the month of September as a way for NMSU accounting students to meet professionals from around the region and participate in fall recruiting.

Community Service and Outreach

Beta Alpha Psi provides opportunities for students to develop themselves professionally by giving back to the community through various service events. This includes volunteering at the El Caldito Soup Kitchen, Special Olympics New Mexico, Keep Las Cruces Beautiful, Keep State Great, and the Renaissance Arts Fair. The Delta Lambda Chapter continued its involvement by speaking to local high schools about the importance of college, financial aid availability, and the accounting program.
Master of Accountancy

Spring 2017 Graduates

From left to right: Eileen Arias, Victoria Trujillo, Brannon Credle, Sean Pfister, Dominic Montoya, Lisa Lindvall, Alfredo Mijares, Viridiana Woo, and Elizabeth Gomez

Fall 2017 Graduates

From left to right top row: Hugo Terrazas-Villa, Dillon Stephenson, Pierre Aguilar, Ty Anderson, Taylor Brown, Vishnu Govindaraju, Sergio Juarez, Matt Lennox
From left to right bottom row: Rebekah Rosa, Alejandra Flores, Christina Solaequi, Ashleigh Laumbach, Vanessa Lord-Ramirez, Amanda Sirman
Accounting Alumni Endowed Scholarship
Ashleigh Laumbach
Steven Redden

Accounting/BCS Alumni Scholarships
Cassandra Alferez
David Baeza
Marisol Chavez
Joshua Cleveland
Christian Covarrubias
Liana Moreno
Rosalba Sanchez
Christina Solaequi
Daniel Strickler

Allan H. Savage Endowed Scholarship
Aaron Fort
Seongmi Hong
Ashleigh Laumbach
Jesus Martinez

Banks Family Endowed Scholarship
Karlynn DeForest
Rosemarie Lamme

CliftonLarsonAllen LLP Diversity
Jose Trevizo

Don Beasley Endowed Scholarship
Madison McNeile
Caitlin Woodall

Ed Knackstedt Endowed Scholarship
Rosemarie Lamme
Tiantian Trimble

George B. Scott Endowed Scholarship
Danielle Best
Kandice Gallegos
Shawna Garcia
Rosalba Sanchez

Herman & Donna Ahlers Endowed Scholarship
Ashley Cannon
Christian Robles
Brittiany Smith
Itzajana Sosa

James Bullock Endowed Scholarship
Jeffrey Adler
Pierre Aguilar
Aaron Fort
Matthew Lennox
Jesus Martinez
Megan Mattie
Alicia Munoz Galvan
Lizette Ochoa
Danielle Ramirez
Gabrielle Shelsea

Lauterbach, Borschow & Co. Scholarship
Daniel Strickler
Caitlin Woodall
Lionel D. Haight Endowed Scholarship
Tyson Anderson
Taylor Brown
Seongmi Hong
Sergio Juarez
Vanessa Lord-Ramirez
Clara Salopek
Keshia Winingham

Loren & Paula Cook Scholarship
Kaylee Neal
Steven Redden
Rebekah Rosa

Mike & Mary Wischkaemper Scholarship
Jeffrey Adler
Marisol Chavez
Karlynn DeForest
Christie Signell

Nordquist Family Masters of Accountancy Scholarship
Kaylee Neal

Perry & Alane Elders Scholarship
Ashley Atwater
Therese Rodriguez
Rachel Steiner

Phillip & Sandra Cook Scholarship
Alyssa Arsola
Alexis Martinez
Alicia Munoz Galvan
Carlos Villegas

Shari Jones Endowed Scholarship
Kandice Gallegos
Shawna Garcia

Thomas & Edith Redington Memorial Scholarship
Isadora Renner
Corporate Donors

Beasley, Mitchell & Co., LLP

Doggie's Day Out

Dona Ana Chapter of CPAs

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ExxonMobil Foundation

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Retiring Faculty

Sherry Mills, Ph.D., CPA

Dr. Mills joined the NMSU Accounting Faculty in 1988. Over her career, she has taught a variety of courses, including Auditing, Accounting for MBAs, Ethics in Accounting, and a cross-disciplinary course about the design and delivery of goods and services. Mills’ passion for innovation and continuous improvement in my teaching has garnered a number of awards including NMSU’s Westhafer Award for Teaching Excellence, the Carnegie Foundation’s New Mexico Professor of the Year award, the New Mexico Society of CPAs Accounting Educator of the Year award, and the American Accounting Association’s Award for Innovation in Accounting Education.

Sherry Mills received a Ph.D. in Accounting from Texas Tech University. Prior to that, she worked for a regional public accounting firm for four years in San Antonio, Texas. Mills also taught at the University of Texas, San Antonio and Trinity University in San Antonio. During her retirement, Mills plans to spend more time with her family, travel, and work with nonprofits.
Dr. Roy Clemons became an assistant professor at New Mexico State University in 2015. He received his Bachelor of Science in Economics, Master of Science in Resource Economics, and Master of Science in Professional Accountancy from West Virginia University. Clemons continued on to Texas A&M University to complete a Ph.D. in Accounting. Before Clemons decided to continue his education and receive a doctorate degree, he was a Certified Public Accountant in Washington, D.C. for five years. He was a professor at George Mason University and Florida Atlantic University.

Over the years, Dr. Clemons has published numerous research papers. Most notable was his research regarding the one-time tax holiday offered in 2004. This paper was referenced in The New York Times as well as being cited in the Congressional record and provided support for the legislators’ determination that the first repatriation tax holiday did not achieve its intended objectives.

Currently, Clemons is working on three different research papers. The first is a reexamination of U.S. corporate tax avoidance over the past twenty-five years. Another involves quantifying the costs and benefits of book-tax differences. The last paper is an examination of effective tax rate forecasts included in management discussion and analysis.

Dr. Clemons teaches Federal Taxation for Individuals, Federal Taxation for Corporations, and Federal Tax Research. Clemons enjoys the combination of teaching and being able to research tax policy.

His passion for teaching accounting is reflected by receiving Professor of the Year in 2009 from Florida Atlantic University and the Stan Fulton Research Award in 2016 from NMSU.

Dr. Clemons uses his time away from work to spend time with his wife and two children. Although he no longer competes, Clemons was once a competitive bicyclist!