



ACCOUNTING DEPARTMENT

Annual Newsletter

2023-2024



CalPolyPomona

College of
Business Administration
Accounting Department

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DEAR CAL POLY POMONA
ACCOUNTING COMMUNITY:

Welcome to the third annual Cal Poly Pomona Accounting Department's newsletter. We recently wrapped up another successful academic year and I would like to share a few highlights.

I am pleased to announce that Dr. Holly He will join our department during the 2024-25 academic year as a new faculty member. Dr. Holly He is a Ph.D. graduate of the University of California, Irvine - Paul Merage School of Business. Her main research interest is in capital market research. She holds a bachelor of management degree from Renmin University and master's degrees from Renmin University and the University of Rochester. The Accounting Department faculty members are excited to have Dr. He as a new member of the department's faculty.

It is no secret that the accounting faculty at Cal Poly Pomona has always been committed to providing the highest quality education for the next generation of accounting professionals. As an integral part of this commitment, the Accounting Department will launch its recently approved Accounting Certificate Program (Accounting Global Access Academic Certificate) in the fall of 2024. After nearly three years of planning and consulting with academic and professional colleagues, the department received the approval to begin offering the certificate program to new students as well as graduates from other universities. This new program will provide students with the opportunity to enhance their accounting education and advance their careers as they meet the CPA licensure requirements for California.

LETTER FROM THE CHAIR

The program also prepares non-accounting major students to receive the accounting foundation courses needed for the Master of Science in Accountancy program. I must recognize the hard work of the accounting faculty, especially Dr. Meihua Koo, Dr. Mohamed Gomaa, and Dr. Joonho Lee, who led the efforts in preparing the program proposal and launching the program.

As always, we are indebted to our alumni and friends for their continuous support of our department. A special thanks to members of our advisory council and chair of the council, Ms. Nancy Corrigan, for their contributions to our program as we carry forward the rich tradition of effective education of the Cal Poly Pomona Accounting Department.

Thanks for reading and we look forward to another rewarding and productive year ahead!

Sincerely,
Magdy Farag, Ph.D., CPA
Professor and Chair
Accounting Department



ACCOUNTING ADVISORY BOARD

Contributor: Jacqueline Anggriani



The Accounting Advisory Board held its annual meeting at Kellogg West on February 2nd, 2024 to provide feedback and advice to Cal Poly Pomona's Accounting Department about its curriculum. We extend our sincerest gratitude to the Advisory Board members for their invaluable insights and dedication in attending this gathering.

ACCOUNTING BOARD MEMBERS

- Nancy Corrigan with the California Board of Accountancy (CBA)
- Ana Rodriguez, Karen Lo, and Baudelia Serrano with Clifton Larson Allen (CLA)
- Alex Serafin and Cheryl Cottel with Deloitte
- Matthew Tutor and Med Hudson with RSM US LLP
- Ryan Santacruz and Teresa Velarde with IIA Inland Empire Chapter
- Donna Bateman, Steve Chhuor, Natalie Tom, and Jing Yin with KROST CPAs & Consultants
- Greg Hellmold with LA County Auditor
- Dennis Lee and Scott Nelsen with Eide Bailly
- Bobby Bates with MT. SAC
- Garrett Shakstad and Jesse Nunez with Baker Tilly
- Delphinus Schoster with POPA Federal Credit Union
- Brian Reitz with American Homes for Rent
- John Allen with Yos & Allen, CPA

Photo courtesy of Ellie Foo

EVENTS

CBA OUTREACH EVENT

Contributor: Jacqueline Anggriani



The California Board of Accountancy (CBA) visited Cal Poly Pomona on September 21, 2023, to explain the requirements for the CPA exam and the new updates that took place starting January 2024 (CPA Exam Evolution). Katrina L. Salazar, CBA president, and CBA Secretary/Treasurer Joe Rosenbaum discussed the new CPA requirements during the seminar, along with the value of the CPA license and the role of the CBA.

A meet and mingle with CBA members followed, as well as the opportunities for students to get their transcripts reviewed by the CBA staff in individual sessions in order to determine where they stood towards pursuing the 150 credits required for the CPA exam. A graduate student presentation was also held in the afternoon, presented by CBA Vice President Yen Tu and CBA member Nancy J. Corrigan. The CBA Outreach Event was a good networking event for accounting students and also an educational experience to learn more about the CPA exam.

Photo courtesy of Christopher C. Neprasch

Contributor: Ellie Foo

MEET THE FIRMS

Each semester, Cal Poly Pomona's Accounting Department, in collaboration with the student clubs Beta Alpha Psi (BAP) and the Cal Poly Society of Accountants (CPSA), hosts an accounting career fair called Meet the Firms. This event offers students the chance to interact with professionals, seek career opportunities, and explore various career paths.

Accounting professionals from public accounting firms, private corporations, and government entities provide information about their firms' objectives, services, and available opportunities, including internships and full-time positions. Students are encouraged to bring their résumés, dress in professional attire, and prepare to make meaningful connections that could significantly impact their career paths.



Photo courtesy of Dr. Magdy Farag

ACCOUNTING BANQUET

The Accounting Banquet is a much-anticipated formal event held at the end of each Spring semester to honor students' achievements. Scholarship donors are invited to present awards to the recipients. Students have the chance to mingle with accounting faculty and network with professionals in the field. The event includes a full-course dinner, along with games and raffles for the attendees.



2023 Banquet



2023 Banquet



2024 Banquet



2023 Banquet

Photos courtesy of Christopher C. Neprasch and Jacqueline Anggriani

IRS CI CITIZEN ACADEMY

Contributor: Jacqueline Anggriani



Cal Poly Pomona hosted the first IRS Citizen Academy in many years. Students were able to network and work with IRS Criminal Investigation agents for a day and experience what agents do in their day-to-day lives.



Recently, students from Cal Poly Pomona gained insight into the workings of IRS Criminal Investigation (CI) special agents through a full-day criminal investigation simulation in a Citizen Academy hosted by the College of Business Administration.

On March 29, 2024, twenty-seven students were ceremonially sworn in as special agents for a day and tasked with a mock case. They had the opportunity to interact with a confidential informant who provided details on a potential tax crime, allowing them to pose questions and work together with agents and students to delve deeper into the investigation.

Citizen academies serve as an outreach tool for IRS:CI, aiming to educate individuals from diverse backgrounds about the agency's mission and the nature of its investigations. These academies are held nationwide, engaging both students and professionals.

The department would like to extend its gratitude to Professor Victor Cardona, an adjunct accounting instructor, for his assistance in organizing the event. This event was also featured in the [Claremont Courier](#); please scan the QR code for details.



Photos courtesy of IRS Criminal Investigations Citizens Academy

IIA GLOBAL STUDENT CONFERENCE

Contributor: Dr. Hassan Damerji



From April 28, 2024, to April 30th, 2024, Dr. Hassan Damerji, an adjunct professor with the College of Business Administration, led a group of 7 students from Cal Poly, Pomona, to Orlando, Florida to attend the Institute of Internal Auditors' (IIA) Global Student Conference (GSC). The program was co-sponsored by the IIA and Cal Poly. During the three-day conference, students and faculty from all over the world were engaged in a variety of internal audit and networking activities. There were approximately 700 attendees at the conference from different countries, and students had the opportunity to learn more about the profession. A variety of audit firms and companies attended the conference and spoke to students about roles and opportunities in their respective fields. Students learned a great deal about risks and controls and Internal Audit hot topics (i.e. Artificial Intelligence). Students were split into groups from different colleges. One of our own students won third place in a competition that entailed a case study and a presentation. From the perspective of the leading faculty and students who attended, this was an enriching experience that was greatly appreciated by students as they embark on their careers in Internal Audit.

Photos courtesy of Dr. Hassan Damerji

SCHOLARSHIP AWARDS

Congratulations to the Scholarship awardees of 2023-2024! We are also deeply grateful for our scholarship donors, who made these scholarships possible.

D.W. PERRY SCHOLARSHIP

JACQUELINE ANGGRIANI

ARMEN SIMONYAN

AARON BALTAO

RUBY PEREZ

ACCOUNTING SCHOLARSHIP FUND AWARDEES

RSM US LLP

SARAI LOPEZ • LORENA GERARDO
ROBIN HAGGENMILLER
SIMRATPALSINGH LIBRA • RUBY PEREZ

CLA

AUDREY BROWN

EIDE BAILLY

ALIYYAH JOSEPH

IIA INLAND EMPIRE CHAPTER

SARAI LOPEZ

DONALD PUTNAM SCHOLARSHIP

PHAT TRAN

KANIKA JAIN

LORENA GERARDO

ALIYYAH JOSEPH

HANNAH RODRIGUEZ

RECENT GRADUATE STUDENT

Contributor: Hannah Rodriguez

Hannah Rodriguez is a recent graduate from Cal Poly Pomona who earned her Bachelor of Science in Business Administration with an emphasis in accounting and a minor in CIS, graduating with honors in Spring 2023. Throughout her four years at CPP, she maintained a GPA of over 3.9, securing a consistent place on the Dean's Honor List. Hannah was drawn to the varied emphases available in the College of Business, and took many classes outside of her emphasis, such as CIS (culminating in the addition of a minor) and Business Law. Hannah enjoyed the diverse offerings within the College of Business and recommends that all students take advantage of these opportunities to broaden their horizons. Her dedication to academic excellence was recognized with a scholarship during her time at CPP.

Actively engaging with the CPP community, Hannah joined clubs such as Beta Alpha Psi, Circle K International, and the Society of Law, Contracts, and Property. To balance her academic pursuits, she also participated in the Symphonic Winds, showcasing her commitment to both her studies and creative interests. In her third year, Hannah took on the role of Treasurer for Beta Alpha Psi and Circle K International, gaining valuable experience in organization and leadership. Seeking further involvement, Hannah expanded her leadership skills in her final year, serving as Vice-President for Beta Alpha Psi and the Society of Law, Contracts, and Property as well as expanding her responsibilities in Circle K. Simultaneously, she worked almost three years as a Budget Analyst Student Assistant at the College of Business, demonstrating her commitment to practical experience.

Following an internship with Ernst & Young in the summer of 2022, Hannah accepted an offer to begin her professional career with the same company in Fall 2023. She is currently working towards her CPA license and has successfully completed two exams. Though she acknowledges how busy her time at CPP was, Hannah looks back fondly on those years, grateful for the growth she has experienced and the people who have shaped her journey.



Photo courtesy of Hannah Rodriguez

JACQUELINE OCHOA

CURRENT CPP ACCOUNTING STUDENT & STUDENT VETERAN

Contributor: Jacqueline Ochoa

Jacqueline Ochoa is a first-generation college graduate student and a Navy veteran. She completed a semester in the Horses for Heroes Program at CPP through the Veteran’s Resource Center and was featured on two news channels regarding her assigned horse, Regal Belle. She has a pilot’s license and is a drone pilot, having received her license in 2023 while attending CPP. She is currently an adult volunteer with the High Desert “Young Marines,” which mentors young marines aged 8-18. She was also treasurer of the ASB at Victor Valley Community College and a member of Beta Alpha Psi as well as CPSA at Cal Poly Pomona.



Ochoa became a tax preparer in 2018 and loves seeing the impact her work has on other people’s lives. She enjoys helping her clients with her knowledge, empathy, and patience. When she first started working as a tax preparer, although she didn’t have much knowledge at the time, she would find answers for those who asked and always tried to help those who came to her as best as she could.

Although there were many hurdles on Ochoa’s path to graduation, thanks to the encouragement of the Veteran’s Center at CPP and her own steadfast determination, she managed to pass all her classes and will be graduating this spring.

Photo courtesy of Cal Poly Pomona

VOLUNTEER INCOME TAX ASSISTANCE (VITA)

Contributor: Roman Arreguin. Source: CSU5+ VITA Collaborative Report 2024

The Volunteer Income Tax Assistance (VITA) program is an IRS program that provides free tax preparation services for low-income taxpayers. This applies to the elderly, people with limited English proficiency, and people with disabilities. The Pomona VITA Clinic prepared the tax returns of 686 taxpayers living in and around the city in 2024.

Cal Poly Pomona is part of the CSU5+ VITA collaboration, which includes the five CSU campuses in LA County and other community college sites. The VITA program provides students with professional experience and real-life applications that can carry over to their future careers. For example, students practiced their communication skills, including how to deliver both good and bad news to clients.

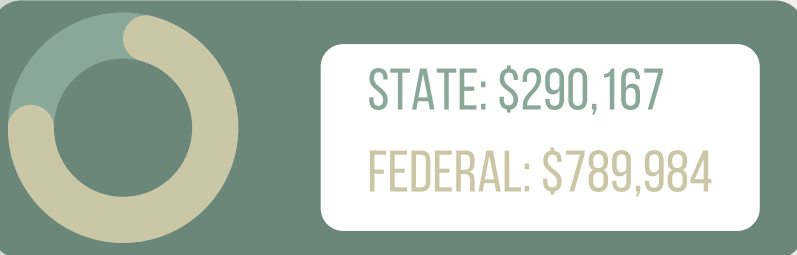


Photo courtesy of CSU5+ VITA Collaborative Report 2024

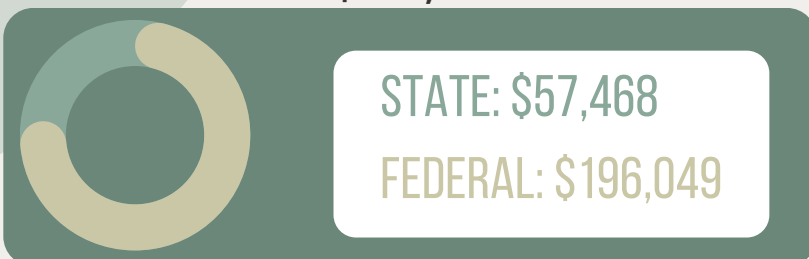
“Some days we did 50 tax returns.”

*Site Coordinator and Accounting Professor
Yan-Shu Zhao*

TOTAL REFUNDS: \$1 MILLION



TOTAL EARNED INCOME TAX CREDITS: \$253,117



CPP's VITA program had 20 volunteers this year, supervised by Professor Yan-Shu Zhao, who is also an active revenue agent with the Internal Revenue Service, and Tax Professor Sharyn M. Fisk, who is the director of the VITA program and the former director of the Office of Professional Responsibility at the IRS.

For more information, please visit the link:

<https://www.cpp.edu/cba/accounting/volunteer-income-tax-assistance/annual-reports.shtml>

or scan the QR Code:



MSA PROGRAM

Contributors: Dr. Mohamed Gomaa and Dr. Meihua Koo

The M.S. in Accountancy (MSA) program in the newly named Singelyn Graduate School of Business at Cal Poly Pomona has a solid reputation in Los Angeles County and statewide. The MSA program provides two paces to accommodate working professionals. Currently, there are 40 students in the two-year General MSA program and 49 students in the one-year Accelerated MSA program. Our MSA students were hired by international, national, regional, and local firms, including the Big Four, Eide Bailly, CliftonLarsonAllen, Franchise Tax Board, and IRS.

In 2020, the Accounting Department was invited to participate in the AICPA's Certified Information Technology Professional (CITP) Credential program. To help our MSA program meet the requirements for participation, the accounting department incorporated the AICPA's Model Information Technology Curriculum into the MSA. This included developing our students' analytics skills through courses such as our Advanced Analytics in Accounting and Fraud and Forensic Accounting. In addition, students are taught about cybersecurity issues and challenges in accounting, network devices, servers, databases, and other devices used in an accounting system, as well as techniques to audit and secure these systems.

Recently, the Accounting Department redesigned the MSA program to focus on the skills that students need to excel in the current professional environment. The major changes to the MSA program include the following.

NEW COURSES:

To support our focus on data analytics and technology, our faculty members are actively designing and teaching new graduate courses to prepare students for the continuously evolving global business environment. New graduate courses include the following.

Assurance of Accounting Information Systems and Controls

This course delivers an applied perspective of Assurance of Accounting Information Systems (AIS) and Accounting Controls, providing students with comprehensive knowledge and skills necessary to assess and ensure the reliability, security, and integrity of financial information within organizations. Emphasizing theoretical foundations with practical applications, equipping students with a robust understanding of auditing principles, techniques, and methodologies as they pertain to AIS and controls.

Sustainability Reporting

This course provides a critical analysis of current practices in business sustainability reporting and analysis. Topics covered include reporting practices, reporting frameworks, reporting standards, regulatory requirements, NGOs, rating agencies, investment products, and activist investing. The course also analyses guidance for synthesizing information from corporate sustainability disclosures into traditional financial and valuation analyses.

More curriculum updates are in process.

For more information, please scan the QR code or visit the link :
<https://www.cpp.edu/cba/graduate-business-programs/programs/master-science-accountancy.shtml>



FERP FACULTY

Contributor: Dr. Nas Ahadiat

NAS AHADIAT, PH.D.

Nas Ahadiat earned a B.S. in Industrial Accounting in Iran and moved to the U.S. for further studies. After completing English classes at Southern Illinois University, he pursued a master's degree at Western Illinois University, receiving scholarships for academic excellence. Post-master's, Ahadiat worked in Iran but decided to pursue a Ph.D. at the Sam Walton School of Business at the University of Arkansas.



Photo courtesy of Dr. Nas Ahadiat

After earning a Ph.D., he accepted a teaching position at the University of Nevada, Las Vegas, before returning to the Midwest to teach at Southern Illinois University. During this time, Ahadiat became a Certified Management Accountant (CMA), Certified Internal Auditor (CIA), and Certified Cost Analyst (CCA) and met his wife, Sepeedeh, with whom he has two children. He later moved to the East Coast, teaching at Towson University, and eventually settled on the West Coast in southern California. Since 1993, Ahadiat has been an associate professor at California State Polytechnic University, Pomona, teaching various accounting courses and conducting research on accounting regulations, corporate governance, and financial accounting, with publications in esteemed journals, such as the *Journal of International Business Studies* and *Issues in Accounting Education*.

FERP FACULTY

Contributor: Dr. Hassan Hefzi



Photo courtesy of Christopher C. Neprasch

HASSAN HEFZI, PH.D.

Dr. Hefzi received his Bachelor of Accounting from the University of Tehran-Iran in 1977. He got his Master of Accounting from Western Illinois University and his Ph.D. in Accounting from Arizona State University. He then joined the faculty at the University of Arkansas-Fayetteville in 1987. He also taught as a visiting professor at the University of Oklahoma and as tenure-track faculty at Montana State-Billings, before joining the faculty at Cal Poly in 1998.

At Cal Poly Pomona, in addition to teaching undergraduate and graduate classes, Dr. Hefzi served as department chair, director of the internship program, and faculty advisor to accounting clubs for several years. During his tenure at Cal Poly, he received the Faculty of the Year Award for the department and college for more than ten years. During his teaching career, Dr. Hefzi taught Ph.D. seminars; and directed several Ph.D. and Masters theses. Dr. Hefzi has published several scholarly articles in academic journals such as *Advances in Accounting* and *Accounting Inquiries*.

Dr. Hefzi retired in August 2019, under Faculty Early Retirement Program (FERP). Spring 2024 is his last semester at Cal Poly. Dr. Hefzi is planning on traveling, playing tennis, and spending time with family, friends, and his eight-month-old granddaughter.

FACULTY OF THE YEAR

Contributor: Andy Anderson

With a career spanning four decades, Andy Anderson's career began as a staff auditor at Arthur Andersen & Co following graduation from the University of Utah. Seven years ago, he pursued an MSA at CPP, leading to a teaching position after Dr. Koo invited him to join CPP during a CalCPA meeting. Throughout his career, he has navigated various industries, from distribution to consulting, enriching his understanding of financial management.

Transitioning into academia at CPP, he discovered a passion for guiding students in networking skills. He emphasizes the importance of engagement in campus clubs and organizations to hone conversational abilities and expand professional networks. Encouraging students to participate actively not only fosters their readiness for the business world but also showcases their preparedness and confidence in engaging with professionals.

In essence, the journey from industry to academia has allowed Andy to share invaluable insights while nurturing the next generation's professional growth. By instilling the significance of networking beyond technical expertise, he works to equip students with the holistic skill set necessary for success in the ever-evolving landscape of accounting and finance.



MR. ANDY ANDERSON

Photo courtesy of Andy Anderson

FACULTY RESEARCH AND PUBLICATIONS

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FACULTY RESEARCH AND PUBLICATIONS

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