Dear Friends and Supporters of CFRM:

This past year has been exciting and rewarding for the Accounting Group at UC Berkeley. This newsletter highlights just some of the recognition received for the accounting faculty and students – both current and past. It was particularly wonderful to read about the five Berkeley-Haas accounting professors and alumni who were named among the Journal of Accountancy’s top 125 historical leaders in the profession (see article on page 4). It is a reminder of the long tradition of excellence that the Accounting Group has here at UC Berkeley and the directive that we have to continue that tradition.

We and our students are addressing the recent changes to entering the profession head-on, and all measures point to continued success. Accounting firms that hire our students are able to meet their goals even with accelerated hiring timelines. Students are continuing to be interested and excited about the opportunities in the professional services fields despite the onerous academic requirements that they now face. CFRM works hand-in-hand with the students and the accounting firms to inform students about career opportunities and the CPA educational requirements, and this joint effort is part of the positive momentum that we are experiencing. I certainly thank the CFRM staff and the accounting firms for their extraordinary efforts, and I would particularly like to thank Tom Devlin and his team at the UC Berkeley Career Center for making every effort to meet our needs. It has been a pleasure working together toward a common goal.

One of the Berkeley-Haas defining principles is “Students Always.” I am sure that many of our accounting students feel that, with the new 150 hour educational requirements, they literally will be students always. To offer our students efficient and effective solutions to these academic challenges, we continue to provide creative and flexible options. These solutions include in-depth, personal advising for students. We also offer programs such as our Summer 2013 Accounting Boot Camp, titled, More than Bean Counters (see page 8 for more information about this program). As we continue to understand our students’ needs, there will be additional programming to help our students launch into the profession.

We appreciate all of the help and support provided by you, our friends and benefactors. CFRM, the heart of the Accounting Program here at UC Berkeley, is wholly funded by financial contributions from our supporters. In addition to financial support, we could not succeed without the valuable contributions of time and advice provided by our advisory board, sponsors, and supporters. As always, you make it easy for us to embrace our role in shaping the pathway for the next generation of financial advisors. Thank you!

Sincerely,

Maria E. Nondorf
Executive Director
Center for Financial Reporting and Management
Dayna Haugh Recognized for 35 Years of Service

She must have been only 4 years old when she started working at UC Berkeley. Otherwise, the math just doesn’t add up to be giving her an award for 35 years of service to the University. Yet, it is true – Dayna Haugh celebrated her 35-year anniversary in 2012.

Maria Nondorf, Executive Director of CFRM states, “Dayna has been the common thread at the Center for Financial Reporting and Management at Haas and she has been with the Center through all of its incarnations. She has been the stabilizing force at the Center through director and faculty changes, and her deep institutional knowledge allows us to have an enduring impact on our donors, as well as Haas students, staff, and faculty. Dayna enjoys planning the many events that are run through the Center, and we know that if Dayna is planning an event, it will be a high quality, professional event with some enjoyable surprises thrown in.”

As we can all conclude that Haugh must have spent her adolescence at the Haas School of Business, we congratulate her on her 35 years of dedicated service, and we look forward to celebrating many more years of her achievements at UC Berkeley and the Haas School of Business.

CFRM Welcomes Program Assistant Jacqueline Quinn

CFRM officially welcomes Jacqueline Quinn in her full-time role as Program Assistant. Quinn began working at CFRM part-time as a limited term employee. Quinn’s role at CFRM is to provide administrative support and direct the Summer Accounting Boot Camp program. Prior to coming to Haas, she was an administrative assistant for the Laboratory for Fluorescence Dynamics and assistant to the principal investigator at UC Irvine. Quinn received her bachelors in English from UC Riverside and her graduate degree in professional writing from USC. Recently engaged, she is busy planning her wedding which will be in Hawaii. Quinn is a great addition to our staff and we welcome her to Haas.

CFRM Conference Update

Our annual Financial reporting Conference has been put on hiatus based upon strategic and financial considerations. The Accounting Group and our advisors are examining the economics and timing of the conference to better serve our stakeholders, as we want this event to be something that differentiates Cal and stands out from what other organizations are doing in terms of offering continuing education to CPAs. Please contact us at CFRM@haas.berkeley.edu if you have any ideas or suggestions on helping us plan our future direction.

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Maria Nondorf, Executive Director of Berkeley-Haas’ Center for Financial Reporting and Management (CFRM), was named among the “2012 Most Influential Women in Bay Area Business” by the San Francisco Business Times. Nondorf was selected by the magazine’s editors and an advisory board of select leaders and profiled in the magazine’s April 27 issue. The women on the list, which also includes three Berkeley-Haas alumnae, were honored at an awards dinner June 7 in San Francisco. Nondorf also was recognized at the Berkeley-Haas School’s annual Accounting Recognition Dinner on April 25.

“Maria has done a tremendous job ensuring that Berkeley-Haas remains at the forefront of the accounting industry,” said Dean Rich Lyons. “We are very grateful for her dedication to students and to our school.”

Nondorf was nominated for the San Francisco Business Times honor by the California Society of CPAs, which noted that Nondorf “plays a key role in the future of the accounting profession in California” through her role at CFRM.

“She has passion and a sincere commitment to the accounting profession, students, and faculty to build partnerships that will lead to a stronger profession,” says Loretta Doon, CEO of the California Society of CPAs.

For the past year, Nondorf has led CFRM’s charge to increase the profile of the accounting profession at Berkeley through a campaign called “Accounting at Berkeley: This Way to CPA.” The campaign focuses on making students aware of the varied career opportunities in accounting and ensuring that students are prepared and plan much earlier to fulfill their career goals.

In addition, CFRM is creating an Accounting Boot Camp in Summer 2013 to provide additional help to students so that they can meet new CPA certification requirements. Combined, these efforts address a shortage of candidates ready and qualified to take the CPA exam.

In another demonstration of her commitment to students, Nondorf led an effort last year to create the first annual LAUNCH Conference for underrepresented UC Berkeley and community college students to assist them in developing competencies and skills to ensure success in college and beyond.

Nondorf was named Executive Director of CFRM in 2010 and joined the Haas School faculty upon completion of her PhD at the University of North Carolina at Chapel Hill in 2003. She teaches intermediate and advanced financial accounting topics to Berkeley-Haas undergraduate and MBA students.

Nondorf is currently researching the effects of accounting on the structure of corporate financing activities, in particular, mergers and acquisitions. She is also studying the impact of Securities and Exchange Commission comment letters on disclosure quality and the effects of Sarbanes-Oxley regulation on smaller firms.

Prior to obtaining her PhD, Nondorf was a senior manager in the Corporate Finance Transaction Services Group of PricewaterhouseCoopers in New York. She started her career with Deloitte and Touche in Atlanta and she is a CPA in the state of Georgia, where she received her BBA in Accounting from Mercer University.
Five Berkeley-Haas professors and alumni, dating back to the beginning of the 20th century, were featured in the Journal of Accountancy’s list of the 125 top leaders in the accounting profession, published in its June 2012 issue.

Professors Henry Rand Hatfield, Maurice Moonitz, Robert Sprouse, and William Vatter joined alumnus Michael Chetkovich on the list of 125 leaders who left a mark on the accounting profession.

“This is a fine reminder of the tradition of excellence in accounting here at Berkeley-Haas,” says Dean Rich Lyons. “We are very proud of the hallowed lineage of our accounting faculty.”

Henry Rand Hatfield secured the first full-time professorial appointment in accounting in the United States as an associate professor at UC Berkeley in 1904 and a year earlier published the first paper in the United States on accounting theory, presented at an American Economic Association meeting. He went on to become the second dean of UC Berkeley’s College of Commerce (the predecessor of Haas) in 1916 and helped found the American Accounting Association, for which he served as president in 1919.

Maurice Moonitz, BS 33, MS 36, PhD 41, who passed away in 2009, earned his three business degrees from UC Berkeley, returned as an associate professor in 1947, and retired in 1978. A prolific scholar who wrote or edited approximately 70 articles and books on accounting, Moonitz was the first associate dean of UC Berkeley’s newly formed Graduate School of Business Administration from 1955 to 1959.

Robert Sprouse, who passed away in 2007, served as vice chairman of the Financial Accounting Standards Board for 11 years after joining as a member in 1973. His first teaching position was at UC Berkeley, where he co-authored at least one article with Professor Maurice Moonitz. In total, Sprouse wrote two textbooks and more than 40 articles and co-authored major studies for the Accounting Principles Board. He served as president of the American Accounting Association from 1972 to 1973.

William Vatter wrote an influential text on managerial accounting in 1950 and was a pioneer in the field of methods for allocating costs. His Standards for Cost Analysis report to the comptroller general was the principal conceptual basis of the Cost Accounting Standards Board’s initial pronouncements. In 1957, he moved to UC Berkeley, where he remained until his retirement in 1972.

Michael Chetkovich, BS 39, MBA 40, served as president of the American Institute of Certified Public Accountants, advocating for fundamental changes in the 1970s as Congress examined the accounting profession’s ability to regulate itself. Chetkovich was also a managing partner of the firm Deloitte Haskins & Sells, and after retirement was appointed a regents’ professor at UC Berkeley’s business school, where he served as director of external affairs. The business school awarded Chetkovich its Alumnus of the Year Award in 1973 and established an endowed chair in accounting in his name in 1978. He received UC Berkeley’s Alumnus of the Year Award in 1985 and the Chancellor’s Award in 1986.
**Professor Panos Patatoukas Awarded Schwabacher Fellowship**

Assistant Professor Panos Patatoukas has been awarded the Schwabacher Fellowship by the Haas Executive Committee in recognition of his research and teaching. He received this fellowship along with fellow Haas assistant professor, Zsolt Katona.

The fellowship is the highest honor that Berkeley-Haas bestows upon assistant professors. It consists of a small unrestricted cash award, a research grant, and a modest instructional point credit.

“Both Zsolt and Panos are publishing and teaching well, and we look forward to more of their achievements,” says Associate Dean Andrew Rose.

Patatoukas joined the faculty’s Accounting Group in 2010 and teaches Information Analysis to MBAs. His research focuses on supply-chain relationships and financial statement analysis and reporting, including the impact of earnings news on stock market prices. Patatoukas received his master’s degree and PhD in Accounting and Finance from Yale and earned his undergraduate degree in Accounting and Finance from the Athens University of Economics and Business.

**Professor Alexander Nezlobin Joins Haas Accounting Faculty**

Alexander Nezlobin comes to the Berkeley-Haas Accounting Group from New York University, Leonard N. Stern School of Business, where he started in 2009 as an Assistant Professor of Accounting. Prior to joining NYU Stern, Professor Nezlobin worked as an Enterprise Resource Planning (ERP) consultant and a software engineer.

Nezlobin’s primary research interests include accounting valuation theory, managerial performance measurement, profitability analysis, and monopoly regulation. His current work examines how the knowledge of accounting treatments that a firm adopts may be used in the valuation process. Nezlobin will be teaching Introduction to Managerial Accounting to undergraduates in the Spring semester.

He earned his BS in Applied Mathematics from St. Petersburg State Polytechnical University in St. Petersburg, Russia and his PhD in Business Administration from Stanford University.

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### Haas Accounting Faculty — Recent Publications

<table>
<thead>
<tr>
<th>Author</th>
<th>Manuscript Name</th>
<th>Publication</th>
</tr>
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<tbody>
<tr>
<td>Nicole Bastian Johnson (Co-Authors T. Pfeiffer &amp; G. Schneider)</td>
<td>“Multi-Stage Capital Budgeting for Shared Investments”</td>
<td><em>Management Science</em> (forthcoming)</td>
</tr>
<tr>
<td>Alexander Nezlobin</td>
<td>“Accrual Accounting, Information Sufficiency, and Equity Valuation”</td>
<td><em>Journal of Accounting Research</em> (2012)</td>
</tr>
</tbody>
</table>
Haas Welcomes Annika Wang as the Newest Accounting PhD Student

Annika Wang was born in Shanghai, China. She graduated from Tsinghua University where she received her bachelor’s degree in Economics and Finance. During her undergraduate years, she worked with some leading accounting researchers on a number of research projects. She was also selected into the Top Talent in Academic Research Program at Tsinghua and won the Distinguished Undergraduate Thesis Award. She is broadly interested in archival financial accounting research.

PwC xACT Competition

A team of UC Berkeley students were among the national finalists in PwC’s 2011 xACT accounting competition in New York. xACT is short for “Extreme Accounting” and is a case competition that uses teamwork, creativity, and problem solving skills to have teams develop and present solutions to actual accounting issues. More than 4,500 students competed in five-person teams across 84 schools for a chance to represent their school at the national level. UC Berkeley’s team was one of five teams to make it to the national finals. Instructor Rada Brooks was the team’s advisor. UC Berkeley’s 2010 team made it to the national finals of the xTAX tax-based competition.

Promoting the Profession

CFRM partnered with Bay Area accounting firms throughout the year to promote the accounting profession. In April, students were invited to learn about professional services and fall recruiting at the Sneak Peak Social hosted by CFRM and firms Ernst & Young, BDO, KPMG, Deloitte, PwC, and Burr Pilger Mayer. The event was held at the Hotel Shattuck Plaza in downtown Berkeley. Recruiters and professionals were available to answer questions and talk about the different areas of professional services including transfer pricing, advisory-business risk, security and privacy, business valuation, tax, forensic and dispute services. Other valuable insights were offered, including career fair etiquette and what to expect during an internship. Other informational events during the year included tabling, personal advising, and ice cream socials.

Students mixed with recruiters at a summer ice cream social.

Recruiters: Sabrina Poblete (BDO), Molly Donnellon (Deloitte), Erin Riley (KPMG), Jill Robinson (PwC), Emily Leeton (E&Y)
Beta Alpha Psi At Berkeley

Beta Alpha Psi was established in 1919 to encourage and to recognize scholastic and professional excellence in the field of accounting. Throughout the years, the organization has grown to include financial and information systems students and professionals due to the interrelated work. Beta Alpha Psi is nationally recognized and resonates with outstanding scholarship and professionalism. Sponsored by the Haas School of Business, the Lambda Chapter was established in 1925 and continues its legacy on the UC Berkeley campus.

In addition to providing students with recruitment pathways for financial information professions, Beta Alpha Psi provides members with professional development skills that they will need to become successful. Self-development, service, and association with professionals link with ethical, social, and public responsibility for Beta Alpha Psi members. Hosting career workshops and a Meet the Firms Career Fair, participating in community service events, and engaging with Chapter alumni are just some of the ways that the Lambda Chapter fulfills its mission on campus.

Additionally, the Chapter is very active in case competitions, winning the Berkeley Big Ideas Competition in 2012 and fielding finalist teams in numerous others. The Chapter works in close connection with faculty advisor, Professor Maria Nondorf, to coordinate activities of mutual interest.

Ernst & Young Beam Abroad Case Competition

The 2012 Ernst & Young Beam Abroad Case Competition was a great success! The competition focused on a case that required understanding of both US and international accounting issues as well as the ability to demonstrate a global mindset. The winning team, James Oxnard, Amy Chung, Jerry Zhao, Patrick Liu and Michelle Yeung, showed great knowledge of the subject at hand while demonstrating the drive, dedication and values that make Ernst & Young excel in the marketplace. The team will now head to Los Angeles to compete against other schools in the West to become the 2012 Ernst & Young Beam Abroad Case Competition winners.

CalCPA Society East Bay Chapter Scholarship Awards

Congratulations to the students pictured above who were awarded the California Society of Certified Public Accountants East Bay Chapter scholarships for 2011 – 2012. Scholarship amounts range from $3,000 - $6,000 and are merit-based. They are awarded to students with an interest in pursuing professional careers in the accounting practice or university faculty positions in accounting.

Other Scholarships and Awards

LH. Penney Grant-in-Aid Award

<table>
<thead>
<tr>
<th>Spring 2012</th>
<th>Fall 2012</th>
</tr>
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<tbody>
<tr>
<td>Gaurav Gupta</td>
<td>Long Ma</td>
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<tr>
<td>Tianxing Hu</td>
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<tr>
<td>Zachary B. Kutlow</td>
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<td>Pradya Laohapornsvan</td>
<td></td>
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<td>Carson Yuhao Sun</td>
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<td>Brian Nian Wang</td>
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The Dr. Maurice Moonitz Prize in Accounting

Anita A. Chen

Carol Inberg Accounting Scholarship

Sonia Harshukh Savalia
Ngan Thien Vu
Xiia Zhang
CFRM will be launching its Accounting Boot Camp program this upcoming summer. The program will allow students to have the opportunity to pursue extra coursework in accounting and ethics topics that will apply towards CPA licensure. Courses will be taught by Haas faculty and will allow students to better prepare for career pathways in the accounting and advisory fields. The program will highlight aspects of accounting that make CPAs “More than Bean Counters.”

The goals of the program are to:

• Offer an efficient way to earn up to 16 units of accounting and ethics coursework credit;
• Offer new courses that do not overlap with the existing Berkeley-Haas accounting curriculum;
• Offer coursework that will expand students’ accounting, advisory, and professional knowledge;
• Offer a program that can be taken by current and non-current UC Berkeley students, as well as non-Berkeley students.

The courses will be offered in two six-week packages with three courses in each of the six-week sessions. Students will be encouraged to take an entire package, but there will be some availability to take individual classes as students need to. Each three-course package is expected to cost $6,000. Courses included in the program include International Financial Reporting, Financial Reporting & Valuation, Sustainability Reporting, Fraud and Forensics, Topics in Taxation, and Professional Responsibilities and Ethics in Accounting.

Further details about the program will be available in late November 2012. Please check the CFRM webpage at www.haas.berkeley.edu/accounting for additional information.

UC Berkeley Extension Offers CPA Exam Preparation Courses

Get ready for the Uniform CPA Examination with UC Berkeley Extension’s new CPA Examination Preparation series. Structured like the exam, the series comprises four in-depth review courses that you can take in any order. Each five-week course meets in the evening in downtown San Francisco (three hours per week), culminating in one six-hour weekend workshop. The courses offer the advantage of rigorous classroom instruction combined with timed practice tests. Enrollment opens December 3. Learn more at www.extension.berkeley.edu.

UC Berkeley Aces the CPA Exam

Congratulations go to UC Berkeley whose students have the #1 pass rate and highest average score for the CPA exam of all universities in the State of California for 2011. Data collected by the National Association of State Boards of Accountancy for first-time takers of the uniform Certified Public Accountant exam within 12 months of graduation show that Cal is #1 in the state. UC Berkeley students have a first-time pass rate of 70.4% and an average score of 78.3 on the exam. Maria Nondorf, Executive Director of CFRM notes, “We are so proud that our students are tops in California. We like to see results like this because they indicate a high pass rate, but the rate is balanced. Our accounting program helps students prepare for the exam, but our well-rounded accounting and business education definitely isn’t designed to ‘teach to the exam.’ Congratulations to our CPAs-to-be!”

Students Needing Advisement

CFRM offers advisory services to students needing guidance on career pathways and meeting the CPA course requirements. Email questions or request an appointment at CFRM@haas.berkeley.edu.
Career Enhancement Activities

We greatly appreciate the involvement of the following professionals who brought their real-world experiences into the classroom in 2012.

**SPRING 2012**

**UGBA 121 Federal Income Tax Accounting (Alan Cerf)**
- Paul T. Kangal, Tax Partner, Ernst & Young
- Paul Reshke, Partner, PricewaterhouseCoopers
- Larry Varellas, Tax Partner, Deloitte
- Eric Hoedt, Tax Partner, KPMG
- Francois Hechinger, Tax Partner, BDO

**SUMMER 2012**

**UGBA102A Introduction to Financial Accounting and**
**UGBA120A Intermediate Financial Accounting (Gary Pieroni)**
- Michael Matlock, Senior Manager, Ernst & Young
- John Hilderbrand, Assurance Partner, PricewaterhouseCoopers
- Tom Francis, Audit Director, Deloitte
- Karen Matthews, Audit Sr. Manager, KPMG

**UGBA102A Introduction to Financial Accounting (Suneel Udpa)**
- Vivian Wang, Senior Manager, KPMG
- Billy Kim, Manager, PricewaterhouseCoopers
- Chelsea Wood, Assurance Senior Manager, Ernst & Young
- Brandon Une, Audit Manager, Deloitte

**UGBA 102A Introduction to Financial Accounting (Rada Brooks)**
- David Roque, Advisory Partner, Ernst & Young
- Lee Overstreet, Assurance Partner, PricewaterhouseCoopers
- Gary Caine, Audit Partner, Deloitte
- Mark McComb, Partner, KPMG

**UGBA127 - International Financial Reporting (Maria Nondorf)**
- Sean Cremen, Senior Manager, Ernst & Young
- Stacy Bowman, Senior Manager, Ernst & Young
- Jeff Miller, Tax Partner, PricewaterhouseCoopers
- William Fellows, Senior Manager, Deloitte

**FALL 2012**

**UGBA 128 Strategic Cost Management (Rada Brooks)**
- Barry Ames, Engagement Manager, McKinsey
- Miles Ewing, Principal, Deloitte
- Stan Hales, Partner, PricewaterhouseCoopers

**UGBA 102A Introduction to Financial Accounting (Rada Brooks)**
- Michael Corey, Partner, PricewaterhouseCoopers
- Tom Francis, Audit Director, Deloitte
- Roz O’Donnell, Senior Associate, Advisory KPMG
- Steve Faggella, Partner, BDO

**UGBA 127 Operating and Financial Reporting Issues in the Financial Services Industry (John MaCauley)**
- Gary Tolman, CEO, Esurance
- Steve Dietsch, Principal and CFO, DivcoWest
- Harry Rosenbluth, Portfolio Manager
- Jason Hom, Director of Fund Administration, Blackrock
- Mark Lefanowicz, CFO, Provident Funding Associates

**MBA202 Financial Accounting (Xiao-Jun Zhang)**
- Gina Yao, Accounting Policy Manager, Intel

**UGBA 102A Introduction to Financial Accounting (John Briginshaw)**
- Al Carrasco, Director, Ernst & Young
- Ron Freeman, Senior Manager, PricewaterhouseCoopers
- Zain Oke, Audit Director, Deloitte
- Nick Ni, Senior Associate, Risk Consulting, KPMG
- Sylvia Mak, Senior Audit Manager, BDO
- Curtis Miyaji, Manager, State and Local Tax, KPMG

**UGBA 121 Federal Income Tax Accounting (Alan Cerf)**
- John Hauser, Executive Director, Tax Services, Ernst & Young
- Paul Reshke, Partner, PricewaterhouseCoopers
- Justin Kwan, Tax Senior Manager, Deloitte
- Vivian Wang, Tax Senior Manager, KPMG
- Francois Hechinger, Tax Partner, BDO
- Peter Triu, Tax Partner, Rowbotham and Company
- Cindy Hsieh, Tax Partner, Rowbotham and Company

Accounting PhD Student Job Placement

**Eric Allen**
University of Southern California

**Natalya Khimich**
Drexel University
Dissertation: *Cash Flow and Discount Rate News Estimation: Which Method To Choose?*
The Second Annual LAUNCH Your Career Conference was held at the Clark Kerr Campus at UC Berkeley on April 20, 2012. This conference, sponsored by CFRM, UC Berkeley’s Young Entrepreneurs at Haas Program (YEAH) and Ernst & Young LLP (E&Y), was held for underrepresented UC Berkeley freshman and sophomore students and community college students who are interested in transferring to the Haas School of Business. The day-long event offered a specialized forum for underrepresented minorities and women who are interested in careers in business.

Diversity Director for the Haas School of Business, Eric Abrams, welcomed students and talked about diversity efforts at UC Berkeley. Following Abrams were presentations given by Dan Black, Ernst & Young Americas Director of Campus Recruiting and Dean Richard Lyons who spoke of creating a different kind of business school culture.

Breakout sessions allowed students to learn and discuss personal development skills with topics such as “Are you ready to LAUNCH yourself?”, “Charting your course at UC Berkeley” and “Landing in a professional services career.”

At the conclusion of the event, students visited the Undergraduate Office where they were able to speak with advisors and ask questions about attending the Haas School of Business.
DIVERSITY INITIATIVES

Eric Abrams (Haas) and Emily Leeton (E&Y)

Jasmine Hollins (Haas student)

Saul Gomez (E&Y)

David Noland (Student) and Jennifer Bevington (YEAH)

Ryan Kist (E&Y)

Student attendees

Eric Abrams (Haas) and Emily Leeton (E&Y)

Jasmine Hollins (Haas student)

Diane Gramil, Amechi Okechukwu and Nicole Felix (all from E&Y)

Ryan Kist (E&Y)
Accounting Recognition Dinner a Big Hit

Faculty, students and CFRM Sponsors enjoyed an evening of surprises at the Accounting Recognition Dinner in April.

Dean Richard Lyons and Professor Maria Nondorf welcomed over 80 guests to celebrate the achievements of the accounting faculty and students at UC Berkeley and to express gratitude to Sponsors for their commitment to Berkeley-Haas. Dean Lyons spoke briefly, updating guests about Haas and recognizing Professor Maria Nondorf for being named among the “2012 Most Influential Women in Bay Area Business” by the San Francisco Business Times.

While guests enjoyed an Italian dinner, the evening took an unexpected twist when they realized that “The Three Waiters” that had been serving their drinks were actually talented and highly entertaining opera singers. Subtly, the performers had infiltrated the dinner as members of the “real” waiting staff and as the evening unfolded, the guests were surprised by a very amusing, yet entertaining show, culminating in a dynamic performance à la “The Three Tenors”.

The evening ended with a raffle of prizes to attendees that were donated by local businesses.
**RECOGNITION**

**CFRM Individual Donor Listings**

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<tr>
<td>Dean's Visionaries Circle</td>
<td>$50,000-$999,999</td>
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<tr>
<td>Haas Directors Club</td>
<td>$2,500-$4,999</td>
</tr>
<tr>
<td>Haas Associates Club</td>
<td>$1,000-$52,499</td>
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<tr>
<td>Haas Supporters</td>
<td>$1-$599</td>
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### Dean's Visionaries Circle

- Robert J. Gayton, PhD 70
- Ann M. & Mark J. Kenyon, BS 76
- Kerri L. Francis, BA 82

### Dean's Strategists Circle

- $25,000-$49,999
- Jodelle M. & John F. Russi, BS 82

### Dean's Innovators Circle

- $10,000-$24,999
- Connie M. & Roland O. Curtola, Jr.
- Laura B. & Raymond J. Depole, BS 85
- Laurine & Samuel J. Doolittle, BS 91
- Edward G. Harrison, BS 87
- Mark Evan Harrison, BS 85
- Riva P. & Clancy Houghton, BS 60
- Diana R. & Michael Alan Hoffman, BS 81
- Janet & George E. Kelts, MBA 82
- Vicki & L. Scott Kemp, MBA 78
- Marjorie A. & Christopher G. Lee, BS 73, MBA 79
- John J. McCauley, BS 76
- Bonnie & James Robert Mountain, MBA 87
- Lynn V. & Larri Odlund
- Kay Pitman & Tom Carl
- Barbara Fanning Roberts, BS 78 & Eric R. Roberts, BS 67, MBA 68
- Sandra T. Shirai, BA 85 & Theodore S. Shirai
- Mary & Peter K. Sweeney, BS 63, MBA 68
- Ann van Oppen, BS 76 & Timothy F van Oppen, MBA 76
- Robyn S. Varellas, BS 80 & Lawrence P. Varellas, BS 80

### Haas Partners Club

- $5,000-$9,999
- Joni & Ken Avery, BS 84
- Robin & Douglas N. Barton
- Kathleen P. & David J. Cima, MBA 94
- Claudine M. Davis, BS 94 & James C. Davis, MBA 87
- Betty S. & Gerald T. Fujimoto, BS 84
- Linda & Mark E. Garcia, BS 82
- Fran & John R. Gentry
- Barbara & George Kelly, MBA 61
- Janette Bahai Kennedy & Edward Brian Kennedy, BS 93
- Shawn & Mark Klender, MPP 83
- Constance T. & Mark E. McComb, BS 86
- Jan S. McEachern, BA 72 & Douglass J. McEachern, BS 74
- Kathleen O. McEligot, BS 78
- Anna Wai M. Mok, BS 88 & John K. Yau, BA 83
- Beate M. & Kenneth Morrow, BS 62
- Lisa A. Nicollini, BS 77 & Andrew Ingram

### Haas Directors Club

- Barbara & Ted Adachi
- Patricia Aguilar, BS 88
- Elaine S. Banks, BS 65
- Carolyn J. Carlson, BA 63 & Timothy E. Carlson, BS 63
- Chia-Jen Chang, BS 97
- Peter M. Chang, BS 98
- Juhee Choi, BA 92 & Chung Ko, BA 92
- Pamela L. Scott Claassen, MBA 78
- A. Gail Fletcher Crawford, BS 75 & Robin L. Crawford, BS 75
- Lori W. Elerts
- Sharon R. & Thomas J. Francis, BS 73
- Daria Hodapp, BS 77 & Steven Hodapp, BS 80
- Russell L. Jones
- Cecile & Farley Y. Lee, BS 85
- Gerald L. Miller, BA 01
- Barbara J. & Donald J. Molin, BS 54
- Sonya Murphy Shaw, MBA 98
- Kathleen Murray & Arthur Perkins
- Monica B. & Kevin L. O'Reilly
- Michael R. Preston
- Jennifer & Ronald Dowling Saake, MBA 86
- Balbina & Alfonse Upshaw, BS 94
- Michel Vacheron, BS 60 & Masako Vacheron
- Brandee Timian & Ali R. Vahdat, BS 96
- Sheila D. Williams, BA 91
- Dina & Scott C. Winder, MBA 05

### Haas Associates Club

- Sheila Imran & Imran Aziz
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** This contribution was made to establish the Maurice Moonitz Fellowship, which will award funds to doctoral students who have a professional accounting background and/or are Canadian.
Alumnus and Benefactor Donald Seiler, BS 49, MBA 50, Passes Away

Alumnus Donald (Don) Seiler, BS 49, MBA 50, a longtime friend of the Accounting Program at Berkeley-Haas, passed away August 3 at his Atherton home. He was 83.

After earning his UC Berkeley degrees, Seiler, a San Francisco native, spent time as an accountant in the 1950s before founding Seiler and Company (now Seiler, LLP), a regional accounting and advisory firm, in 1957.

Seiler was involved with real estate, venture capital, not-for-profit and for-profit business operations. His professional board service included Ross Stores from 1982 to 2012 and Greater Bay Bancorp from 1985 to 2006.

Seiler, who believed very deeply in giving back to the community, established an academic chair at Berkeley-Haas in 1995 and served on the Haas Board, which advises the dean, from 2006 to 2009. He also served on the board of the Center for Financial Reporting and Management, actively helping to shape the accounting program and curriculum at Berkeley-Haas. Professor Patricia Dechow, who currently holds the Donald H. and Ruth F. Seiler Chair in Public Accounting states, “We are saddened by the loss of Don Seiler and he leaves behind a strong legacy at Berkeley-Haas. Our students will continue to be influenced by his philanthropy both through the success of Seiler LLP and through his involvement with the accounting program at the University. I have benefitted from Don’s generosity by holding of the chair established by Don and Ruth, which has allowed me to substantially advance my academic research.”

His philanthropy and volunteerism also extended to the Peninsula Community Foundation, Stanford Medical Center, and the Jewish Community Federation, among other groups. Seiler received the 1989 Community Service Award from the California Society of Certified Public Accountants for his charitable work and numerous awards for other charitable activities.

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