

What do all those letters mean, anyway?

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Today, and certainly thirty-five years ago, most twenty-somethings' libation of choice was beer. Cheap and convenient, beer was also ubiquitous on college campuses, the initiate's training ground. Of course mixed drinks were readily available for those preferring to mask the taste of alcohol. But, what of wine? Not Boone's Farm, which many think of as little more than bottled swill, but rather, "real" wine. Even with America's recent recognition as the world's top wine consumer by volume, a minority of those imbibing are in their twenty's, with 74% of US wine consumers falling between the ages of 35 and 65. In fact, a recent Gallop Poll indicates that among the 18 to 34 year old

demographic, 75% indicate a preference for beer or liquor over wine. In pondering those statistics, one might find JMU Professor of Accounting and Hantzmon Wiebel, LLP Faculty Scholar, Brad Roof, PhD, CPA, CMA, CWP-CIA, to be a bit of an anomaly.

Although he describes himself as "drinking everything back then," Dr. Roof began to acquire a unique interest in wine in his mid-twenties, and to date has not seen that interest wane. With a wine cellar housing over 900 bottles of wine, Dr. Roof's oldest addition to his collection is a 1977 vintage that he purchased in 1979 when it was released. Over the years, he nurtured his interest by frequenting wine shops and doing some reading. "After about thirty years, you learn something," explains Roof modestly. So keen was Dr. Roof's interest, that a number of years ago he mused whether he should focus that attention. For that reason, he investigated what would be involved in obtaining a professional wine certification. At the time, there were two standout certifications, the Master Sommelier,



Bradley M. Roof,
PhD, CPA, CMA, CWP-CIA

Congratulations to JMU's Eta Delta Chapter

Without question, congratulations are in order for the JMU Eta Delta Chapter of Beta Alpha Psi (and sponsor Dr. Sandra Cereola) as recipients of the Ernst and Young diversity award. Wonderful! But, what exactly does that mean and what is Beta Alpha Psi?

According to the Beta Alpha Psi website:

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. This includes promoting the study and practice of accounting, finance and information systems; providing opportunities for self-development, service and association among members and practicing professionals, and encouraging a sense of ethical, social, and public responsibility.

JMU's Eta Delta Chapter, chartered in 1985, has established itself as a noteworthy chapter, perennially receiving the outstanding chapter rating of superior. With past chapter sponsors serving in significant regional and national roles (*Beta Alpha Psi 2008-2009 President: Nancy B. Nichols, MSA Program Director and Associate Professor of Accounting and Chapter Advocate for the Atlantic Coast Region: Molly Brown, Instructor of Accounting*), the College of Business has recognized the significance of the organization's tenets to the COB student body. However, the chapter outdid itself in 2011 upon receiving Ernst and Young's fourth annual diversity award.

Explaining the purpose of the award, Ernst and Young states:

AN INCLUSIVE WORK ENVIRONMENT THAT VALUES AND LEVERAGES THE UNIQUE DIFFERENCES OF A DIVERSE TEAM IS CRITICAL FOR THE FUTURE SUCCESS OF THE GLOBAL BUSINESS COMMUNITY
ERNST & YOUNG LLP

The world is more interconnected than ever before ... An inclusive work environment that values and leverages the unique differences of a diverse team is critical for the future success of the global business community ... The firm believes that a key element of effective teaming is the diversity of thought generated from team members from different backgrounds and perspectives. Highly effective leaders are those who are experienced at leading diverse teams. Ernst & Young also believes that it is important for future leaders of the business community to have a great appreciation and understanding of how to successfully team in a diverse and inclusive environment. Accordingly, E&Y has initiated the "Ernst & Young LLP Diversity Award".



Nick Casassa accepts the E&Y Diversity Award on behalf of the Eta Delta Chapter at the annual BAP meeting in Denver.

From the 30 chapters proposing ideas, ten were awarded \$500 to support the implementation of their proposal. Upon submitting a follow-up abstract summarizing the successful implementation of their proposed strategy, four chapters were selected for their "unique contribution to the appreciation and understanding of diversity and inclusiveness on their respective campuses." JMU's Eta Delta chapter received the top award of \$2,000 for their multi-pronged project: which provided students an opportunity to hear from a Big 4 firm about the significance of diversity and the opportunities available in accounting, finance and CIS; established a "Diversity Officer" position on their Beta Alpha Psi Executive Board; and collaborated with the COB Diversity Council to co-sponsor an Alumni Panel Ice Cream Social featuring distinguished JMU Alumni lending their unique perspective on diversity in the work-place.

Well done, Eta Delta Chapter!

The Journey Begins: A Summer Intern Shares His Experiences

With both parents hailing from Bolivia and a history of frequent South America trips to visit extended family, Dennis Romero, (BBA 2011, MSA 2012) had a keen interest in KPMG's Global Internship Program (GIP). He hoped that his familiarity with the Latin culture would help to bring his application to the front of a highly competitive pack. Already assured a summer audit-internship in KPMG's Tyson's, Virginia office, Dennis hoped to broaden his experience by spending a month of that time working in KPMG's São Paulo, Brazil office. Although Dennis exhibits a laid-back demeanor, he found the interview process to be somewhat unnerving, and understandably so, since only the most highly qualified candidates make it to that step in the process. KPMG describes the GIP process as follows:

"We offer Global Internship Program placements in tax, audit and advisory. ... the application process is competitive. Our selection process is designed to make sure that you're ready to thrive in the face of international business challenges. We'll also want to understand how much international exposure you've gained on your own and what motivations you have for pursuing a global internship. The interview process will also give you the opportunity to make a personal impression and al-

low us to match you with your ideal international location."

Obviously, Dennis made a very favorable impression, as he garnered one of the coveted GIP positions in São Paulo; not surprising to anyone who knows Dennis.

Dennis started his internship on June 8. He spent the first three and one-half weeks in the Tysons' office, and on July 1 flew to São Paulo. Perhaps due to the rigors of Dr. Richardson's audit class, or maybe Dennis was just "born to audit," Dennis is clearly convinced of the importance of an "audit-trail" as he faithfully recorded his experiences as a summer intern. He has generously agreed to share excerpts of his journal for this article.

"Week 1-June 8, 2011: All of the interns from the Tyson's Corner and Washington D.C. offices met up in a conference room in the Washington D.C. office on the first day of the internship... Around one hundred Interns from all three practices: audit, tax, and advisory were at the orienta-



Dennis (third from left) pictured with other GIP interns at the "central park" of São Paulo

tion training week. The majority of the first day consisted of introductions and ice breakers for all the interns to get to know each other." At the close of the first day "all of the interns were invited to a company sponsored happy hour at a bar located in the center of D.C. called Public Bar. The firm paid for all the heavy appetizers and beverages at the bar for the interns. This was a great way to talk to more of the interns and recruiters but as the event came to a close at around 8pm, I realized that the majority of the dedicated networking machines were JMU Dukes. I'm not implying we were the heavy drinkers but Dukes know how important it is to network and establish relationships."

"Week 2- June 13, 2011: National Intern Training Week at the Hilton Hotel in Orlando, Florida

[O]ur first official training session, on Tuesday morning, ... called 'Managing Your Message' ... consisted of presentations and activities that addressed interpersonal skills and proper business etiquette ... My favorite activity was answering ... questions that would help us find the way we behaved in group settings ... I found out my working style was amiable which means I worked better in friendlier settings that encouraged team work."

Friday of the training week was reserved for training those interns selected for participation in the GIP program. Dennis writes,

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MSA goes to Washington

Students in the Masters of Science in Accounting (MSA) program lined up early to catch their buses on Thursday, September 1, but unlike most days when we would be on our way to Showker Hall, we had a very different destination -- Washington D.C. This was the MSA's first field trip and its purpose was to take the masters students to government-created accounting institutions and agencies. While most business students will hear about the Public Company Accounting Oversight Board (PCAOB), Securities and Exchange Commission (SEC), and Government Accountability Office (GAO), we had a rare opportunity to actually see the buildings and offices, and hear and ask questions to some of the most brilliant people who regulate and monitor public and private accounting.

The first stop on the trip was the PCAOB, where we were able to listen to several speakers from different positions ranging from Jay Hansen, a board member, to enforcement and inspection personnel. Each gave their specific insights on their jobs, including risk analysis research to determine which audit engagements were most at risk of error and what occurs when misrepresentations are found in the financials.

The next morning we visited the SEC. The inside and outside of this building was pristine with its towering ceilings, black and white marble walls, and large SEC seals on the floors and walls. After going through a high level of security, the students were escorted to a large conference room where they met a panel of five SEC employees. The speakers talked about some of the fundamental purposes of the SEC, including how vital it is for the SEC lawyers and accountants to work together in order to solve issues.

Following a catered lunch by KPMG, we headed to our next destination, the GAO. Two experienced GAO professionals gave us a history of the agency and an overview of what they do today. They also spoke of some issues they face such as not being able to express an opinion on the Department of Defense's financials and gave insights on how they are finding ways to cut useless spending and save the government millions.

After this last stop on the trip, we got back on the bus for our return trip to Harrisonburg. All in all, the trip was an absolute success. Most students seemed to enjoy the trip and all of them certainly gained a fair amount of insight. The Masters of Science in Accounting students would like to thank the donors that made this possible and hope that this trip will become an annual event for the MSA students in the future.

By:

***Chris Simon
Lane Smith
Julie Fissel
Ben Holley***



MSA students in front of the SEC.

What we Learned from Project Homeless Connect

The Eta Delta Chapter at James Madison University sent six members to the Annual Meeting in Denver this summer. We were aware that there was a community service day, but no one knew exactly what we were going to be doing. After our arrival, we found out that we would be participating in Project Homeless Connect, about which we were extremely curious.



**Nick Casassa, Logan Barnes,
Chloe Lewis and Kristen Cuthbert
in Denver**

Sponsored by KPMG and the KPMG Foundation, we went through training on Thursday morning, when we finally got a grasp on our roles in the project. Project Homeless Connect gives the homeless the opportunity to obtain services such as: medical care, employment and education services, legal services, permanent housing, hygiene kits, applications for Social Security Benefits, and food stamps, all under one roof. Over one thousand Beta Alpha Psi members lined up in bright gold shirts and paraded down the street to our destination at the Denver Convention Center. One of our members, Nick Casassa, recalls the sea of gold shirts and his initial reactions:

"The most memorable part of Project Homeless Connect to me was walking from our training session to the actual event. This had such a big impact on me because I was struck by the vast amount of volunteers we had going to the building where Project Homeless Connect was going to be. As we squeezed our way down the street with the hundreds of other volunteers, in their bright yellow shirts, I just kept thinking to myself that there were so many people. I remember thinking over and over that when we got there, there wouldn't even be any homeless people to partner up with because of how many people we had volunteering. Then I was hit with another startling number of people — the homeless. When we walked in I realized that even with all of the volunteers we had, there were still more homeless people here. And these weren't even all of the homeless in Denver! This was such an eye-opening statistic to me."

Each Beta Alpha Psi volunteer was paired with a member of the homeless community. The volunteer guided the homeless participant from station to station, according to the person's needs. Another member of the Eta Delta Chapter, Colin Halligan, recounts his experience:

"Before volunteering at Project Homeless Connect, I had a negative perspective on the homeless population. Originally, I assumed the majority of homeless people battled some sort of addiction and that addiction contributed to their homelessness. When I met John my entire perception changed. Unfortunately John has been homeless for six months. He had been bouncing from shelter to shelter and waking up early to try to find day labor to scrape up a few bucks. John had no history of current or present addiction, four kids, and no job. Originally, his former employer forced him to move from Atlanta to Denver in order to maintain his employment. After working in Denver for eight months, he was laid off. From the time we shook hands until the time he left, we never stopped talking. This experience really gave me a new perspective on the homeless community. John showed me that there are many people out there who ended up in his or her position, because they caught a few bad breaks. John really helped me realize that I am lucky to have a roof over my head, food on my table, and much more."

At the end of the day, our chapter got together and shared our experiences. Each member was touched in a different way through our unique encounters. Chloe Lewis spoke about how the event affected her:

"My experience with Homeless Connect in Denver was eye opening. At the presentation the spokesperson said they had eliminated 75% of homelessness in Denver. Seeing the extensive amount of people at Homeless Connect I can only imagine how many people have already been put on the right path by this project. I know that the family I guided through Homeless Connect really needed the services provided and were grateful for the volunteers, but more importantly the experience led me to understand on a new level the serious epidemic of homelessness across the US. I am glad that I had the opportunity to help and to know Beta Alpha Psi made a difference in other lives."

Overall, this experience impacted each of us immensely. It changed our perspectives on the homeless community, and really showed us how fortunate we are to have what we have. Our chapter was also impressed by the project's organization. It is extremely satisfying that over one thousand Beta Alpha Psi members, advisors, and board members came together and made such an impact on the city of Denver.

By: Nick Casassa & Colin Halligan

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awarded by the Court of Master Sommeliers, and the Master of Wines, conferred by the Institute of the Masters of Wines. Each program is rooted in the United Kingdom.

With education as its avowed charter, the Court of Master Sommeliers' stated purpose is "to encourage improved standards of beverage service in hotels and restaurants." Certification requires successful completion of an exam which focuses on the areas necessary for beverage department management, encompassing not only tasting, theory and dining room application, but also spirits, cigars and global wine knowledge. There are 186 professionals worldwide who have received the title of Master Sommelier since the first Master Sommelier Diploma Exam.

Established in 1955 in London, the Institute of the Masters of Wines was formed to promote "professional excellence and knowledge of the art, science and business of wine." With a program of study intended for wine trade professionals, knowledge surrounding beverage department management and service, spirits, beer and cigars is not assessed. With its more academic and theoretical approach, the Master of Wine certification is generally preferred among writers, wine merchants and wine makers. There are currently 299 Masters of Wine, located in 23 different countries.

Although not intimidated by the rigor of either certification exam, Dr. Roof was deterred by the program-specific coursework each certification required. Either certification would require repeated travel to DC for a series of classes, covering content with which Roof was already knowledgeable. For the time being, he set aside the notion of a professional wine certification.

His interest in wine, however, continued. Tasting and reading, as life's demands permitted, Roof came across *The Wine Bible*, by Karen MacNeil. A 900 page tome, the volume covers nearly every wine topic imaginable; wine tasting, pairing with food, how wine is made and descriptions of the various wine-producing regions, to name a few.

So impressed was Roof with the book that he decided to learn more about the author, and "googled" her. He learned that in addition to being a best-selling author, and highly awarded wine educator (described by Time Magazine as America's "Missionary of the Vine,") she is also the creator and Chairman of the Rudd Center for Professional Wine Studies at the Culinary Institute of America (CIA), often referred to as the "Harvard of Wine Education." Launched in October 2003, and housed on the CIA's campus in the heart of the Napa Valley, Ms. MacNeil wants the program to change the way professionals learn about wine. With a dearth of wine professionals world-wide, coupled with an exponential growth in demand for such individuals, the state-of-the-art educational facility offers a rigorous course of study along with a nationally recognized certification, the Certified Wine Professional (CWP-CIA), for individuals wishing to enhance or simply change their career path. As the first program to test food-and-wine pairing skills, it is not meant to compete with either the Master of Wine or Master Sommelier titles, but rather to offer an alternative for professionals in the wine industry. MacNeil explains that not all professional wine positions necessitate learning "about cigar service and digestif selection."

Roof was captivated by the program's unique focus, and was pleased to learn that, unlike the other top wine professional certifications, candidates were not required to complete program-specific course-work in order to sit for the exam. Now Roof's only hesitation in pursuing the certification was that he "would have to travel to the Napa Valley to sit for the exam," he says wryly as an impish grin widens across his face.

Roof contacted the CIA, and requested a content specific outline, which was immense. Using that outline, he identified any gaps in his knowledge base. For example, he was well acquainted with about ten of the 58 major wine-making regions in Italy, but learned he would need to be completely familiar with about 25 of those ... just for Italy. After acquiring the necessary resources, he laid

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out a plan of study and for the following eleven months, Roof followed a persistent weekly studying regimen. Additionally, he specifically worked on blind-tasting; a skill that he felt needed honing.

In August, 2008, two weeks before the exam, Dr. Roof flew into San Diego. Each morning leading up to the exam he would find a public library and study for about four hours. Each afternoon he would visit vineyards, tasting his way up through the state of California to Helena, the home of the CIA's Rudd Center. During one such visit Roof met the executive chef of a private club on DuPont Circle in Washington, D.C. Though unaware of it at the time, Dr. Roof would see him again the following day in Helena.

Arriving at the Rudd Center, Roof found himself among approximately 30 other test-takers; individuals with varied backgrounds, most with careers in wine. He struck up a conversation with the fellow test-taker seated next to him and learned that he was a wine professional with 23 years of experience managing wine shops. Looking around the room, Roof was somewhat surprised to see a familiar face; that of the executive chef he met the previous day at a vineyard wine-tasting.

The Certified Wine Professional exam is a two and one-half hour test comprised of a written section and a practical (tasting) section. The written section includes 120 questions, and the tasting section consists of three blind wines that the tester must analyze. To pass, the student must score at least 75%. Roof had heard anecdotally that the pass-rate was low, and by the end of the exam he was convinced that the accounts were accurate.

About one hour into the test, Roof was momentarily distracted by the gentleman seated next to him. The vintner, with whom he had chatted before the exam, abruptly left his seat. Although Roof thought it odd that he took along his briefcase, he assumed that his fellow-tester just needed a break. Apparently the exam was too

much for the vintner, as he did not return. Roof was about mid-way through the 120 questions when each tester was given three carafes of wines, two reds and one white. The tester was required to write a brief magazine article on each wine. The critique must identify the wine and the wine's region of origin. Although Roof was aware of test format beforehand, he did not realize that both sections were administered together, within the two and one-half hour time constraint. Quickly adjusting his test-taking strategy, he poured the white. Evaluating its color, clarity and fluidity, he was fairly confident that he had identified the wine and its origin of production; as long as it was not sweet. One taste of the dry, rounded liquid and he was certain. One down, two to go.

The palette is able to distinguish five different tastes, but the olfactory senses are capable of recognizing 180 different aromas, making the wine's bouquet the most important factor when identifying wine. Since Roof suffers with a deviated septum, he let the red wines warm a bit to enhance the aroma, while he finished the question portion of the exam.

Tasting the first red, he "out-guessed" himself on the exact wine, but was "saved" by closely identifying the production area. The third wine was a rare, high-end, red wine and consequently, probably the most difficult of the three wines to identify. In spite of the fact that Roof had never before tasted the wine, he easily identified it. The wine's very unique lingering aftertaste, one of roasted meat, which he had read about, made it obvious to Roof.

Dr. Roof later learned that he passed the CWP exam, and consequently gained entrance into a very elite "club" with fewer than 300 "members." (So elite, in fact, that not even the DuPont Circle executive chef was able to make the cut.) When asked to lend perspective to Dr. Roof's accomplishment, Karen MacNeil explained that, "Passing the Culinary Institute of America's Certified Wine Professional Exam is a huge achievement. It's a confirmation that [Dr. Roof] now joins the ranks of America's wine profession-

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"I mingled [with] 17 interns going abroad to other countries. The GIP countries included New Zealand, England, South Africa, Brazil, Ireland, UK, Norway, and India ... We went over the expectations from the program. We were also given flip cams for us to film our experiences abroad. I learned ... about the other interns that are going to travel abroad with me to Brazil."

"Week 3- June 20: My first day on the client site was ... at ... an international financial service group located in Washington DC," where Dennis was tasked with performing "a search for unrecorded liabilities ... [using] bank statements for the year, subsequent disbursements sheet, and a cut-off accounts payable trial balance ... I remember learning this process in Dr. Richardson's Audit class and I felt good that I was actually applying something from class at work."

"Week 4- June 27: My last week at the client site in DC was a very busy week, not only because of [a] Thursday deadline for the sign off but because it was my last week in the US before my travel abroad to Brazil. " On Thursday Dennis "left the client site a little before 7pm ... I initially had mixed feelings about my time on the client site but after looking back on the whole experience, it was definitely a positive learning experience. Time had flown by and I did learn a whole lot more about auditing ... After leaving the client site on Thursday night, it finally hit me that I was leaving to Brazil in less than 24 hours."

"Week 5-July 4: I arrived to São Paulo early ... Saturday morning on July 2, 2011. The total flight time was about 13 hours including a layover in Dallas, Texas ... I spent most of my first day in São Paulo unpacking and getting to know the other interns I would be staying with for a month ... interns from all over the nation because there were only 18 total interns chosen for the Global Internship Program. We went to a local diner for dinner and ... to bar after to try to mingle with some of the locals, we quickly realized that ... having a Spanish background was important in understanding Portuguese but speaking it was completely different."

"On Sunday our Human Resource contact, Marianna, took us on a tour of the city of São Paulo. Our first stop was the unofficial home of one of São Paulo's futbol (soccer) clubs, the Corinthians (pronounced Corinchian), at the municipal stadium. Futbol is a religion in Brazil; there are three teams in São Paulo alone ... On Monday morning I arrived at one of the KPMG offices (there are four in São Paulo) to pick up my laptop with the other interns. After ... a senior associate, Paulo, took me to the ... client's site which was almost an hour away from the city ... I went to the audit room where ... three assistants (the equivalent of associates) and a trainee (the equivalent of a full year intern) welcomed me ... During my first two days, I learned more about the client by researching and reading previous year's financial statements. The group wanted to make feel comfortable and familiar with the company because they were using Brazilian GAAP and IFRS."

"Week 6-July 11: After ... sightseeing ... I took nice jog throughout the São Paulo area with one of the other interns. Running around the city was amazing; running is one of my passions and getting the chance to do it around a big city like São Paulo was something I will never forget. After jogging, I went with the other interns to grab some food at a local bakery. Although we should have already been expecting to watch some futbol, we weren't expecting to watch a match at the bakery but everyone got sucked into the US vs. Brazil matchup in the Women World Cup. We saw the whole game at the bakery and we were the only ones rooting for the US team. We celebrated quietly because we didn't want to get kicked out when the US team beat the Brazil squad in penalty kicks."

Back at the client site on Monday, Dennis "continued proofreading some reports and e-mails in English for my seniors. I also had to recalculate every single calculation on the quarter report to make sure everything was correct ... the work I was doing was actually useful and critical because the managers had to revise the report several times ... I had dinner with audit team on Tuesday night and we stayed at the site until

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als. In my experience, once someone achieves this status and recognition, they are well on their way to helping elevate the culture of wine in America.”

Roof’s passion and depth of knowledge for everything “Vino” certainly does elevate the wine experience for anyone who has the pleasure of becoming acquainted with him. Roof will take the interested learner on a fascinating journey through the history of wine, clarify the differences between Old World and New World wines or the distinct types of vineyard climates, instruct on wine and food pairings, enthuse about the great adventure in deciding how long a wine should bottle-age, discuss the business of wine, or describe the intricacies of winemaking. With explanations suitable for the novice as well as the advanced wine enthusiast, he describes winemaking as essentially allowing an agricultural product to rot in a very limited way by deftly managing over 500 highly unstable organic compounds.

In addition to his tremendous knowledge on the tasting experience of wine, Roof’s business savvy lends perspective to the commerce of wine. He proffers that we are in the “golden age of wine,” a transitory period where really good wine is ubiquitous. He believes that this temporary era is due in part to the *1976 Judgment of Paris*, a blind tasting in which a couple of unknown California wines bested France’s most illustrious wines, garnering overdue respect for the New World wines and their associated high-tech processes. This recognition spurred tremendous growth in wine production globally. Sadly, industry consolidation, coupled with the narrow wine-rating classifications, will ultimately end this delicious chapter in wine history, in Roof’s opinion. However, be of good cheer, as Roof assures that just as there will always be bakeries, there will always be wine boutiques.

As impressive as Roof’s CWP credential may be, to those who know him, Roof’s accomplishment is not surprising. A veritable Renaissance man, Roof has a history of pursuing his interests with great dedication. A past baking hobby culminated in baking wedding cakes. His interest in horticulture led to over 30 semester hours of horticulture classes followed by ten years running his own landscape design business. While time spent pursuing some of his hobbies may have waned over the years, his interest in wine has remained an obvious constant. Currently, Roof is taking wine

making classes with an eye toward becoming a certified enologist (wine maker). With no immediate plans to make wine, Roof explains that learning this art will increase his tasting effectiveness, giving him an improved ability to consult, which he does for fun, as well as professionally. However, given Roof’s generous nature, eagerness to help and natural problem-solving acumen, he probably does consulting more for fun, than fees. He recently helped a COB staff-member problem-solve by recommending *Ron-*

del Semi Seco Cava, a highly rated, reasonably priced sparkling wine, for her daughter’s upcoming nuptials. As further evidence of his generosity, Roof has agreed to write a wine column for a local travel association’s journal.

Although Roof’s accomplishments and depth of knowledge are impressive, he’s reticent to acknowledge any acclaim. “I just get interested in things,” Roof humbly explains. However, there is one topic on which Roof does not hesitate to boast.

As a member of JMU’s faculty for over 30 years, Roof has seen significant changes at the University, and more particularly at the School of Accounting. Shameless in his pride for the school’s

“Passing the Culinary Institute of America’s Certified Wine Professional Exam is ... a confirmation that [Dr. Roof] now joins the ranks of America’s wine professionals. In my experience, once someone achieves this status and recognition, they are well on their way to helping elevate the culture of wine in America.”

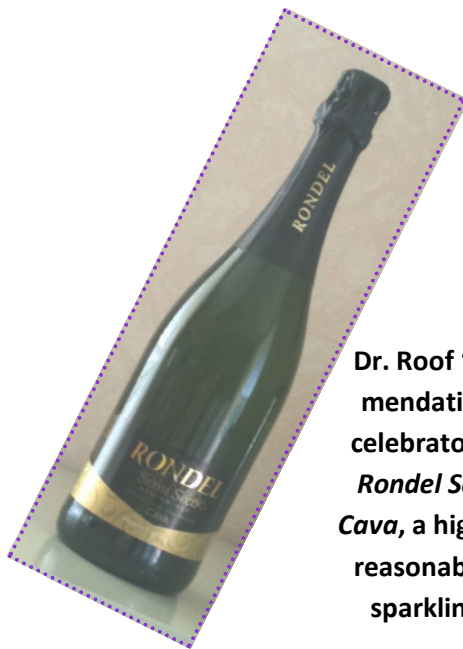
Karen MacNeil

Author, The Wine Bible

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growth and accomplishments, Roof volunteered to serve a second year as the College of Business faculty representative for development. Unapologetic in his appeal and completely devoted to the cause, Roof has offered to match the first \$25 of every contribution given by any faculty member who did not contribute during the 2010-11 fiscal year. In fact, Roof will likely accept anyone's money on behalf of the college. So, if you are interested in professional advice on wine, wine and food pairing, or hosting a wine tasting, Roof could probably be convinced to lend his expertise ... while at the same time happily accepting a gift to benefit the School of Accounting!



Dr. Roof's recommendation for a celebratory event: Rondel Semi Seco Cava, a highly rated, reasonably priced sparkling wine.

About the Author:

Susan Q. Ferguson is an instructor of accounting at James Madison University. Ms. Ferguson received her undergraduate degree from the College of William & Mary and a Masters degree in Taxation from the University of Virginia.

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midnight! ... I wanted to stay to see the report finally done with and get the experience"

After a busy week, Dennis and the other interns left São Paulo for a "much anticipated Rio de Janeiro trip ... Our bus left at around midnight and we didn't get to Rio until 5am on Saturday ... The atmosphere at Rio was completely different than São Paulo. The sun was out and it was a perfect day to visit famous Christ the Redeemer monument. Not only was the monument amazing but the view from the top of the area was gorgeous. We had a tour of the area and the surrounding parts of a favela (poor and dangerous neighborhoods) ... After a busy day of more sightseeing by the beach (gorgeous people wearing barely any clothes) we decided to drink a few caprihna's (lemon mixed with cachaca-Brazilian sugar liquor) and went out to a few of the clubs down around the area."

"Week 7-July 18: [O]n Sunday morning, ... [Dennis and the other interns] left the hostel and said good bye to a few European friends we met there ... We did some more exploring and went shopping for a few souvenirs ... Shopping was actually a very fun experience because of the bartering ... Unfortunately we had to leave Rio ... and we got back to São Paulo at around 11pm."

"On Monday I had to review the report and make recalculations on every single calculation on the quarter review. ... On Monday night my buddy (Dennis' mentor for his time interning in Brazil) was actually confused and asked about a reconciliation document. I had my big nerdy moment of the whole KPMG internship ... [when] I explained the principle of amortizing prior service costs with GAAP instead of expensing it immediately under IFRS ... I opened up an old intermediate power point and explained away. My senior was impressed with my explanation and took note of it for my evaluation. Tuesday was probably one of the longest but fastest days of my life. I don't know if that makes any sense but I didn't leave the client site until 2am. The whole day went by so fast but there were moments when I thought I would never actually finish. I spent the whole day doing recalculations for the reports and I found several mistakes that they had to correct some-

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time between 2am to 10am Wednesday morning."

"On Wednesday the team went out to get a traditional Brazilian plate called ve-jwada; a mix of beans, rice, and pork. The plate originated from poor Brazilian slaves during the time when Brazil was still a colony of Portugal. The plate was delicious and huge; I could barely walk back to the client site after [lunch] ... Although I was only there for a week, I got use to the site. I enjoyed working with the [staff]... The energy industry also sparked my interest more than any of the other industries I worked in.

On Thursday I was assigned to go to the client site at Carrefour, the European Wal-Mart. Carrefour is a hyper market chain service that originated in France and made it way around Brazil. I went to the KPMG office where I met up with a trainee, Amanda ... and we took a taxi to the client site ... When we arrived at Carrefour, the in-charge assigned me to just help out with Amanda's assignment. Amanda joked around [about the assignment, but] ... This wasn't a joke because we had to verify over 10,000 paper transactions with an excel document.

"Week 8- July 25:I went back to Carrefour to continue the [the assignment] with another trainee, Gisele. She mostly spoke Portuguese and I had to explain to her the assignment which was kind of tough at first ... Since Carrefour wasn't going through a quarter review, my hours on site were more reasonable and I wasn't getting as much work."

On Friday: My performance management leader in Brazil, Eduardo Santos, [gave me] my final performance evaluation ... He gave me a positive review and we exchanged e-mails to keep in touch. After my meeting I had to rush to my hotel to pack." On his return trip, Dennis took the opportunity during a layover in Miami to "reflect [upon] the amazing experience I had in Brazil."

Week 9-August 1 (back in DC): "On Monday, I arrived at 9am at the client site for DC Government located right next to the Waterfront stop on the green line ... My internships with KPMG came

full circle; I started and ended with federal clients with a variety of commercial clients in between."

At the close of his final day with KPMG, Dennis and the other interns "celebrated ... [their] job offers and experiences with KPMG ... on the Odyssey ship cruising around the waters of DC ..."

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Dennis (far right) and other GIP interns sightseeing in Brazil.