

UAA ACCOUNTING CLUB ACCOUNTANT'S APPRENTICE SUMMER 2015 VOL. 2



UPCOMING EVENTS

CLUB:

- Campus Kick Off
August 22nd, 2015 at 5:00 p.m. – 7:30 p.m.
UAA Cuddy Quad
- Accounting Club Fall Social
September 4th, 2015 at 5:30 p.m. – 9:00 p.m.
Anchorage Marriott Downtown

OTHER:

- Accounting Week Mandatory Meeting
August 7th, 2015 at 12 p.m. – 1 p.m.

NETWORKING OPPORTUNITIES

- Become a member of the AKCPA; it's free for students. If interested, please visit <https://secure.akcpa.org/members/apply>.
- The ACFE Anchorage Chapter #150 offers student memberships for \$15 per year. Contact AnchorageACFE@gmail.com to sign up.

PAST EVENTS

ACFE TOURS ALASKA CRIME LAB

By Diana V. Lopez

The Association of Certified Fraud Examiner's (ACFE) holds noon meetings on the third Thursday of the following months: February, April, June, August, and October. These meetings will be luncheon, which include discussions of case studies

and financial fraud trends at a cost of \$10 each. On June 18th, the ACFE broke free from the norm, by changing the scenery and introduced a different element of fraud. ACFE members toured the the Scientific Crime Detection Laboratory (SCDL); led by Orin Dym, Forensic Laboratory Manager, and Kyle Klopfer, Administrative Assistant. In 2012, this state-of-the art facility replaced the previous 26-year-old facility.

HIGHLIGHTS

Our new logo:

Designed by Bryce Manasan and Calvin Schrage



We hope everyone is enjoying their summer. This month's featured article, "Meet the Associate Positions," introduces the rest of our officers. Also in this volume, our ACFE representative, Diana Lopez, shares with us what she learned from her tour at ACFE facility.

Please be informed that our membership fee has been updated. Below are the new rates:

- One semester.....\$15.00
- One academic year.....\$20.00

Please join us and help us kick-off Fall 2015 at the Campus Kick Off. Visit our booth to play games, win prizes, buy merchandise, and meet new people. We're offering a \$5.00 discount on membership fees at our booth for new and renewing members. We hope to see you there!

—Minty Trakalsaeng

The SCDL is staffed with forty personnel whose objective is speaking to the evidence and science. Of the forty, four of these positions are responsible for administration, personnel actions, payroll, and information technology services. The remaining positions consist of forensic scientists specializing in one of three categories:

- 1) Physical Scientist's analyze latent fingerprints, fire arm/tool-marks, and are part of the crime scene response team.
- 2) Forensic Biologist's work with DNA and biological screening.
- 3) Chemists are responsible in identifying control substances and measuring blood alcohol.

Orin Dym led the ACFE group in an elaborate tour identifying special features and equipment used, as well as sharing insight into SCDL's partnership with law enforcement and its role providing expert testimony on court cases.



The equipment on the left analyzes mass spectrometry on evidence collected by sworn officers for viable clues. The process of mass spectrometry creates heat while separating chemical elements. The tubes above are called snorkels, and they are used as vents to discard heat. One of many benefits mass spectrometry provides is identifying the accelerant used on an arson case.

Ballistic fingerprinting analyzes striations on a bullet after weapons are test fired. A physical scientist test fires into the Kevlar Cotton Box, and the Kevlar cotton stops the bullet without damaging the bullet. The stuffing consists of \$5,000 worth of Kevlar, which is replaced every ten years. Approximately 100,000 rounds are test fired each year. The National Integrated Ballistic Information Network is a great resource to compare bullets tested to related cases. For safety purposes, the SCDL incorporates a Shredded Conveyor Belt (bottom left corner) as an additional barrier when high-power firearms are tested. The SCDL may use a water tank for firearm testing.



Surprisingly, not all evidence collected from a crime scene is tested. A forensic biologist will select the most intimate evidence to sample and test only that item because it's the most meaningful. The forensic biologist works a sample as long as it provides value consistent to leading a trail. The SCDL tests over 4,000 samples each year and uses the Combined DNA Index System to search for a profile hit within its database. The SCDL is responsible to analyze all evidence collected in Alaska; however, there are a couple of exceptions: When conflict of interest exists or when there are special circumstances necessary for another state crime lab to process.



There are two types of fingerprints: patent and latent prints. A patent print is absolutely visible and may be photographed and lifted directly. Latent prints require special processes performed by the SCDL to improve its resolution. Dusting, super glue fuming, or using a Reflective Ultra-Violet Imaging System (RUVIS) processes latent prints. RUVIS is responsible for identifying over a 33 percent increase of latent prints. The Automated Fingerprint Identification System (AFIS) is a valuable tool to match profiles to prints recovered.

During the transitions between rooms, ACFE members met one another. We made an interesting discovery; the majority of ACFE members are also members of the Institute of Internal Auditors (IIA). This connection makes sense because an auditor detects potential fraud, which involves a fraud examiner to investigate.

MEET THE ASSOCIATE POSITIONS



**Dominique Kurth,
Mentor Coordinator**

Dominique Kurth is a born-and-raised Alaskan and loves the opportunities she is blessed within this great state. Once Dominique graduates with majors in Accounting and Finance, she looks forward to contributing to future economic diversification and growth in Alaska. Dominique is thrilled to be a part of the business academic community and the Accounting Club at UAA. Having the experience of being the Vice President of the Accounting Club during the previous year, she is happy to be able to contribute to the club again and provide insight to the current board during their year of service.



**Jordan Whitethorn,
Social Media Mentor**

Jordan Whitethorn graduated from UAA with a degree in Economics in 2009, but returned to get a degree in Accounting to pursue the CPA license. He plans on graduating in December, 2015, followed as soon as possible with starting work at a CPA firm in Anchorage. He loves accounting, comic books, and bad puns, but only if he is the one saying them.



**Viktoria Dumaop,
Social Media Coordinator**

Viktoria Dumaop is in her third year her Accounting major. After hearing many times about the networking opportunities, she made the final decision to join the Accounting Club. She hopes that as a Social Media Coordinator, she will meet many people in her field of study and will enjoy this experience.



**Rosalyna Neal,
Social Media Coordinator**

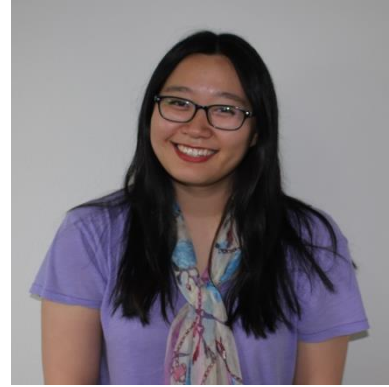
Rosalyna Neal is in her junior year at UAA. She joined the Accounting Club because she wanted to be more involved with UAA and anything accounting related. She hopes to gain more experience and knowledge out of this endeavor and looks forward to the following school year.

MEET THE ASSOCIATE POSITIONS



**Christa Thompson,
Fundraising Coordinator**

Christa Thompson is a senior Accounting major with a minor in Alaska Native Business Management. She has aspirations to obtain her CPA license and work for a firm in the Mat-Su Valley area. She enjoys reading and travel in her spare time.



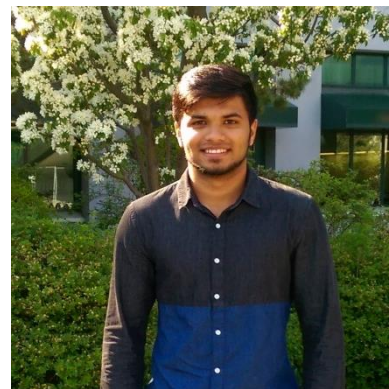
**Theresa Song,
Fundraising Coordinator**

Theresa Song is a nontraditional student who will be starting her third semester this fall. She received her first Bachelor's degree from the University of San Francisco in 2013 and is now going for her Accounting degree. As a Fundraising Coordinator, she hopes to use her communication skills to raise funds for the club and build long-term relationships with the community.



**Hayley Rodgers,
Volunteer Coordinator**

Hayley Rodgers is a senior working towards a BBA in Accounting with a minor in Spanish Language. After finishing her degree, Hayley hopes to continue her education by becoming a CPA. As the Volunteer Coordinator, Hayley's goal is to provide new and influential ways the UAA Accounting Club can be involved with the community.



**Nawait Ali,
Accounting Lab Coordinator**

Nawait Ali was born and raised in Pakistan. He came to the United States to pursue better education. Nawait is a senior, majoring in Accounting. His goals are to finish his CPA exams after earning a Bachelor's degree and then attend the University of Texas Austin for a Master's program. As the Accounting Lab Coordinator, he would like to meet as many accounting professionals so he can get to know how their work and personal life is.

MEET THE ASSOCIATE POSITIONS



**Calvin Schrage,
Parliamentarian Mentor**

Calvin Schrage is a senior at UAA and an Accounting Club member. This year he has volunteered to be the Parliamentarian Mentor for the club. As a member of the club he hopes to make new connections and help his fellow students to better appreciate and understand the field of accounting. Through his role as the Parliamentarian Mentor, he will assist the club in navigating parliamentary procedure, more commonly known as Robert's Rules, ensuring meetings are conducted fairly and efficiently.



Rachael Mohns, Parliamentarian

Rachael Mohns is a lifelong Alaskan who loves the outdoors, traveling with family, and attending classes at UAA. She has been married to her active duty Air Force husband for over six years and has a very energetic three year old son. Rachael has found her passion with accounting through the advising of her UAA professors and hopes to earn her CPA license soon after she graduates this coming spring. Her future employment goal is to work for either one of the large public accounting firms or for the federal government.



**Joseph Johnson,
CPA Review Coordinator**

Joseph Johnson is a lifelong Alaskan, born in Anchorage and raised in Fairbanks. He is currently a junior level accounting student who plans to begin prepping for the CPA exam in the near future. Because of this, he felt the position of CPA Review Coordinator for the accounting club was a natural fit. He hopes to share his findings with the club very soon.



**Diana Lopez,
AKPCA/ACFE/IIA Representative**

Diana Lopez is a senior working towards a BBA in Accounting. She has aspirations in pursuing a CPA license and MBA with a concentration in Accounting. She is employed with the Municipality of Anchorage and fills an accounting position overseeing SOA public service grants. As the AKCPA, ACFE, and IIA representative for the UAA Accounting club, her primary goal is to inform UAA students of today's topics that interest Alaska's accounting.

THIS MONTH'S ELITE SPONSOR

"I was even invited to sit in on the audit committee meeting."

People who know, know BDO.™



BDO. Because relationships matter.

There are many world-class accounting firms. Far fewer that offer a culture so rich in professional opportunity for intern and entry-level employees. At BDO, we understand that it takes exceptional people to deliver exceptional client service. And we understand that "exceptional" isn't a quality that one develops overnight. That's why we make it a priority to offer our accountants the mentorship, flexibility, and opportunity they need to grow and develop as professionals – today, tomorrow, and for the rest of their careers.

Accountants and Consultants

www.bdo.com/careers

© 2014 BDO USA, LLP. All rights reserved.



Quarter Ad

Quarter Ad

Half Ad

INTERESTED IN BEING A SPONSOR?

PLEASE CONTACT: [UAA ACCT@UAA.ALASKA.EDU](mailto:UAA_ACCT@UAA.ALASKA.EDU)