TO GAIN BUSINESS SKILLS, EMBRACE A LEARNING MINDSET

Feeling isolated at home? When it comes to learning, you've got some of the world’s best education at your fingertips.

Despite the many challenges and threats from the coronavirus, professors at Texas McCombs point to opportunities for remote learning. “For the learner, there’s really no shortage of opportunity to hunker down and invest in yourself,” says Insiya Hussain, Assistant Professor of Management.

A LEARNING MINDSET

Remote learners can set themselves up for success, beginning with their outlook. Rather than focus on what can’t be done at the moment, students of all types can view the current situation as an opportunity for challenge and growth.

Management Professor John Daly says he sees teaching remote classes as an opportunity to gain new skills. “Rather than depressingly whining about missing the classroom, I decided I wanted to learn as much as I could about teaching virtually,” he says. That sparked a drive to see what tools and approaches worked best for his peers, leading to a new way to view the online courses he watches. “I now wonder how they did a specific production move, what software they were using, what their model of teaching was, and so on,” he says. “Curiosity is amazing. And the more I dig in, the less I thought about what we did in the past.”

Happiness expert and Marketing Professor Raj Raghunathan also emphasizes the necessity of adopting a growth mindset in order to learn.

“I think perhaps the most important and least understood or talked about skills are what I call meta skills. These are skills required to gain skills,” says Raghunathan.

Raghunathan contrasts what are known as growth versus fixed mindsets. People with a fixed mindset believe we are born with set skills that can't be changed much, whether that’s a talent for math, art, or dance, for example. “But it turns out that’s not really true. Almost anybody can learn almost anything,” he says. In fact, your mindset can act as a self-fulfilling prophecy.

“Have the confidence and faith that things are going to improve in ways that you can’t predict right now,” Raghunathan says. “This crisis is going to be the reason that a lot of millionaires, maybe billionaires, emerge two years from now. They will somehow recognize every new opportunity and capitalize on it. Why not you? That’s the idea.”

SUBJECT, STUDENT MATTERS

Not all students and subject matters are equally suited to online learning. But for those that are, the benefits can be substantial.

The nature of the subject matters, too. Skills that are deeply technical — finance, accounting, and software, for example, can be studied well online. Hussain says. “There are a lot of things that require careful detail, coding, formulas, numbers, statistics, and so on. Those require you to move backwards and forwards, pause and double check things,” she says. “All of that is so much easier through online learning, when you can rewind videos and do things at your own pace.” If the instructor moves too quickly and...
FROM THE CHAIR
MICHAEL CLEMENT

DEAR FELLOW ACCOUNTING LONGHORNS:

My grandfather used to say that tough times don’t last, but tough people do. With the pandemic, we are experiencing tough times, but as the saying goes, we are tough people and I know that we will outlast these tough times.

It is difficult to express how proud I am of the way our students, faculty and staff have risen to the occasion. Many people predicted that campus would be closed by the end of October, but by the time this reaches you, we will have made it to our Thanksgiving break, after which all courses will be online for the remainder of the semester.

While it wasn’t the semester that any of us expected, our faculty have worked diligently to educate students, whether online or in a hybrid environment. And, as an added bonus, I expect that what we have learned about teaching during this time will be useful once we are back in an in-person environment.

Our staff has and continues to play a significant role in our faculty, program and student success. While much was made of the faculty transition to online teaching, our advising staff seamlessly shifted to online advising to help our students both manage their coursework during the pandemic and stay on track for graduation.

Not to be overlooked, our students are to be especially commended for their efforts to keep our infection rates low. As I write this, fewer than 3% of UT students have tested positive for COVID-19 since June 1. We appreciate the effort by the students in helping to make this semester successful.

The pandemic is not the only change that the semester brought. Ross Jennings retired from the Department this past summer. Ross began his career at UT in 1987. He taught financial accounting to undergraduate, masters, and doctoral students and in that role he won every imaginable teaching award. He also served as the PhD Program Director (1996-99) and as the Department Chair (2003-07). However, I would say that Ross was best known for his exceptional judgment and wisdom. When we had a really tough problem, we would take it to Ross. We will miss his presence around the Department and we wish him much happiness in retirement.

As you know, Lil Mills is currently serving as Texas McCombs Interim Dean. We appreciate her leadership in these always interesting and often challenging times. In other faculty news, the Department hired four new faculty members this fall: three newly-minted professors and one experienced professor. That is the most I remember hiring in one year since my arrival in 1997. We are excited to have them join us as colleagues; we anticipate that their knowledge and skills will continue to burnish the Department’s reputation and look forward to both working with them and learning from them. You can read more about their backgrounds and other awards recently earned by our faculty in the accompanying pages.

Speaking of awards, I know that we mentioned this in our last edition, but we think it bears repeating that twelve of our alums were 2019 Sells Award winners, the most of any school in the country. Our CPA exam pass rates are the highest in the state among similarly-sized programs (programs with 100+ students regularly testing in one window). We look forward to adding future MPA graduates to this group.

As always, we are grateful for your continued support. I hope you enjoy reading this edition of The Accounting Times. And remember, tough times don’t last, but tough people do. Hook ‘em.
THE BULLETIN

AWARDS

NEW FACULTY MEMBERS

ANDREW BELNAP ASSISTANT PROFESSOR

» SPRING 2021 CLASSES: Introduction to Taxation
» TOUGHEST THING ABOUT COMPLETING YOUR DISSERTATION: Convincing an NGO to help me run a field experiment in order to examine the effect of public scrutiny on disclosure.
» RESEARCH INTERESTS: Taxation, disclosure
» FAVORITE PUBLICATION YOU’VE READ: “Taking the long way home: US tax evasion and offshore investments in US equity and debt markets” by Ed Maydew, Michelle Hanlon, and Jake Thornock
» EDUCATION: PhD, University of North Carolina at Chapel Hill; MAcc and BS, Brigham Young University
» INTERESTING FACT: I spent my teenage years as an expat in China.

LISA DeSIMONE ASSOCIATE PROFESSOR

» FALL 2020 CLASSES: Introduction to Taxation and International Tax
» PRIOR ACADEMIC POSITIONS: Stanford Graduate School of Business
» RESEARCH INTERESTS: Cross-jurisdictional income shifting, multinational corporations, international tax, other tax trade-offs and effects of tax-related regulations.
» FAVORITE PUBLICATION YOU’VE WRITTEN: “Distilling the reserve for uncertain tax positions: the revealing case of black liquor” with former UT professor John Robinson and fellow UT PhD alum Bridget Stomberg, Review of Accounting Studies
» EDUCATION: PhD, The University of Texas at Austin; MS, University of Missouri – Kansas City; BA, Stanford
» INTERESTING FACT: I’m a Dodgers fan despite never having lived in LA.

MATT KUBIC ASSISTANT PROFESSOR

» FALL 2020 CLASSES: Intermediate Accounting
» TOUGHEST THING ABOUT COMPLETING YOUR DISSERTATION: With COVID shutting down Duke’s campus in mid-March, I think the toughest (and perhaps most disappointing) aspect was reviewing job market feedback and making revisions to my dissertation at home alone, rather than in the office surrounded by colleagues.
» RESEARCH INTERESTS: Financial reporting regulation, mergers and acquisitions, and standard setting
» FAVORITE PUBLICATION YOU’VE READ: For my dissertation, I needed to read one chapter in The Economic Structure of Corporate Law by Easterbrook & Fischel. I enjoyed that chapter and the ideas were new to me, so I ended up reading the entire book!
» EDUCATION: PhD, Duke; MA and BA, TCU
» INTERESTING FACT: I recently became a dad. My daughter, Camille, was born May 16, 2020. My wife, Mathilde, and her dad were both born on May 17, so we were just hours away from having three generations born on the same day.

ARUHN VENKAT ASSISTANT PROFESSOR

» SPRING 2021 CLASSES: Introduction to Taxation
» TOUGHEST THING ABOUT COMPLETING YOUR DISSERTATION: Remembering that it was a marathon and not a sprint. I tried to work on it progressively, every day, for many days, without thinking about how far I had left to go.
» RESEARCH INTERESTS: Business taxation and the effects of taxing banks.
» FAVORITE PUBLICATION YOU’VE READ: “Tax planning, regulatory capital planning, and financial reporting strategy for commercial banks” by Scholes, Wilson and Wolfson, Review of Financial Studies
» EDUCATION: PhD, UC Irvine; JD, UNLV; MA, The American University; BA, UNLV
» INTERESTING FACT: I meditate often. I’ve been on a handful of meditation retreats in India!

KPMG’S NEW CEO

PAUL KNOPP

Paul Knopp, a graduate of both the Texas McCombs BBA (Accounting, ’82) and MBA (’83) programs, has been elected as the new U.S. Chair and CEO of KPMG!

After graduating from UT, Paul began his career at KPMG 36 years ago in their San Antonio office. He then worked in the firm’s offices in New York, Norfolk, Stamford, Chicago, and St. Louis. “I have enjoyed every experience and stop on my journey and have been incredibly fortunate to work with so many KPMG colleagues across the world,” Paul says.

Paul is a licensed CPA in New York, Missouri, and Texas and is a member of the AICPA. Join us in congratulating Paul on his new term as KPMG’s U.S. Chair and CEO that began on July 1, 2020!
Continued from page 1

something is missed, students no longer have to turn to a friend to borrow their notes.

REMOTE NEGOTIATIONS
Some professors are finding success teaching subjects that, upon first glance, might not work as well online. Andrew Brodsky, Assistant Professor of Management, taught his Art and Science of Negotiation class online during the spring semester due to the coronavirus. When he read course evaluations after the semester ended, he found students were satisfied with the arrangement. (And the fall semester of his course ran up a long waitlist, even after being announced as online-only.)

That’s in line with research findings, which show the same thing about virtual interactions more broadly: They’re not better or worse than in person, just different.

Is practicing virtual negotiations useful for students? “With the changing landscape of business, they may be increasingly moving to Zoom as companies realize they can save money on travel or by having people work remotely,” Brodsky says. That means more workers will need the know-how to be effective from afar.

VIRTUAL REALITY
Researchers say the coronavirus may have simply accelerated a move to distance learning and working that was already underway.

That should translate into a long-term gain in new workplace skills.

In fact, students no longer have to see their situation as a choice between going online or learning in person, working or being in school.

“Finally, if there’s something to be grateful for, it’s that unlike any other time in the past, we have truly amazing technology that allows us to stay connected even during a global pandemic,” Hussain says. “Knowledge workers are lucky to have the tools to be able to manage.”

This article is authored by Jeremy Simon and originally appeared in Big Ideas, a research and insights blog from Texas McCombs.

THANK YOU, ADVISORY COUNCIL MEMBERS!

OBJECTIVES OF THE ADVISORY COUNCIL

1. To present the problems and point of view of the profession (including industry and government) to faculty and students of the Department of Accounting.

2. To consult with the faculty as to cooperation between the profession and education.

3. To sponsor a collection of content for use in the classroom and in faculty and graduate research.

4. To assist the Department of Accounting in the organization and conduct of conferences and short seminars.

5. To appear before students as guest lecturers in classes, meetings of student organizations, and similar departmental functions.

6. To confer, upon invitation, with the faculty on such matters as curriculum and instruction.

7. To assist in identifying and supporting research projects.

8. To establish contacts with the profession, foundations, and others with a view to generating funds in support of departmental projects for which resources are inadequate or nonexistent.

Members of our Advisory Council serve as advocates for the BBA, MPA, and PhD programs, offering guidance to the Department and assisting in strengthening the overall student experience. Here we detail more about levels of participation and members’ support of the Department of Accounting at Texas McCombs.

THAT'S IN LINE WITH RESEARCH FINDINGS, WHICH ANNOUNCED AS ONLINE-ONLY.)
IN MEMORIAM

Texas McCombs lost members of our accounting family this year. Here we remember a few of those individuals whose contributions to the Department are a part of their legacy.

ALISON HUBBARD ASHTON
Alison was born on November 17, 1947, in Baton Rouge, Louisiana and passed away on July 22, 2020, in Durham, North Carolina. She graduated with a bachelor's degree in home economics from Louisiana State University in 1969 and earned her PhD in accounting from The University of Texas at Austin in 1978. Both she and her husband were professors at the Fuqua School of Business at Duke University until Alison retired in 2011. She also taught at New York University and the University of Alberta in Canada.

She was among the first women to receive a PhD in accounting at UT, and she was a mentor for women, taking a two-year leave from Duke to lead a center for women in business at Salem College. While at Duke, Alison taught management accounting and served as an associate dean of the executive MBA programs.

Alison is survived by her husband, Robert; her daughter and step-daughters, Amelia, Amy, and Lee; and her four grandchildren.

JOHN PHILLIPS
John was born on August 7, 1958, in Temple, Texas and passed away on May 15, 2020, in Coventry, Connecticut. He earned his BBA from Texas McCombs in 1980 and received his MPA in 1982. After graduating from UT, John worked at Arthur Andersen until he entered the PhD program at the University of Iowa in 1989.

In 1999, John and his wife moved to Connecticut where they both were faculty members at UConn. He was an accounting professor for 18 years and coordinated the accounting PhD program for nine years before retiring in 2016. While at UConn, John received multiple teaching awards including Professor of the Year for the School of Business.

John is survived by his wife, Amy; his daughter, Jessica; his son, Leo; and his four grandchildren.

ED SUMMERS
Ed was born on August 24, 1937, in Houston, Texas and died on September 13, 2020. He earned a degree in chemical engineering from Rice University and received his MBA and PhD degrees at UT. Ed was an economics professor at Rice University for three years before joining the Department in 1968. In his many years on the faculty, he served as Department Chair and as Graduate Advisor. His research and teaching interests focused on managerial accounting systems, and he played a significant role in building the Department's reputation.

He served as President of the Texas Society of CPAs from 1995 to 1996 and was appointed to the Texas State Board of Public Accountancy in 1998. After retiring in 2004, Ed enjoyed hiking, camping, and traveling the world.

Ed's wife, Kathy, preceded him in death in 2017, and he is survived by his son, Michael; his daughter, Pamela; and his six grandchildren.

A PEEK INTO THE CLASSROOM

He started as a guest speaker in Strategic Control Systems and is now teaching the class! Jim Albrecht has been the course's instructor for 15 years. Read on to learn more about this class.

WHY DO STUDENTS TAKE STRATEGIC CONTROL SYSTEMS?
We never touch a debit or credit and barely look at any financial statements. Yet the course addresses concepts that may well fill their workday 15 or more years down the road, if a student aspires to be in a position of financial leadership.

WHAT IS UNIQUE ABOUT THE COURSE?
It emphasizes viewing an organization from the perspective of a CFO, CEO, or COO. It teaches students about concepts and methods embraced in the area of strategic business control techniques that are crucial to financial-leadership success.

HOW HAS TEACHING REMOTELY BEEN?
I believe there is no substitute for being in the classroom in person, but the remote environment has worked quite well. The students appear more willing to speak-up. Plus, not having to get dressed and walk across campus has resulted in near perfect attendance!

PROS OF WORKING FROM HOME: Spending extra time with my fur babies and my husband, Kyle.
CONS OF WORKING FROM HOME: I don’t have as many food options; I’m limited to what’s in the fridge.

EMILY STROMAN
ASSOCIATE ACADEMIC ADVISOR
Number of years at UT: 1

PROS OF WORKING FROM HOME: Lunchtime walks with my dogs and playing my music loudly.
CONS OF WORKING FROM HOME: It’s tough not seeing my coworkers or taking breaks at the Blanton Museum.

JASON TASSET
DIRECTOR OF ACADEMIC SERVICES
Number of years at UT: 20

PROS OF WORKING FROM HOME: Having lunch with my sons, as they are both attending school virtually.
CONS OF WORKING FROM HOME: I miss the interaction with my students and colleagues (and walks to Target).

SHERYLL COX
SENIOR ACADEMIC ADVISOR
Number of years at UT: 8

PROS OF WORKING FROM HOME: I don’t have as many food options; I’m limited to what’s in the fridge.
CONS OF WORKING FROM HOME: It’s tough not seeing my coworkers or taking breaks at the Blanton Museum.

ADVISING FROM HOME. Here we give you views from the home offices of our MPA advising team, who are currently meeting with MPA students virtually, as they register for classes and prepare for graduation.

THROUGH THE LENS

- 5 -
2019 SELLS AWARD WINNERS

On April 17, 2020, the AICPA announced the 137 recipients of the 2019 Elijah Watt Sells Award. Twelve (yes, twelve!) MPA graduates made this prestigious list. The award recognizes exam takers who scored a cumulative average above 95.50 across all four sections of the CPA exam, passed all four sections on their first attempt, and completed their testing in 2019. More than 75,000 individuals sat for the CPA exam in 2019. Let’s meet the Texas McCombs’ award winners and see where they are currently employed.

KARA KILLINGSWORTH
MPA’19
Protiviti – Dallas, TX

TRAVIS SAKOS
MPA’18
Deloitte – Houston, TX

ALEC WEISMAN
MPA’19
EY – Dallas, TX

WEI-NING TSAI
MPA’19
PwC – Taiwan

ADAM SCHOR
PwC – Dallas, TX

KYLE SCHOFEN
MPA’19
EY – Austin, TX

BRYAN DAVIS
Siemens Energy – Orlando, FL

JAMES HALL
ECON-MPA’19
Cherry Bekaert – Austin, TX

COLLYN ROBISON
MPA’19
KPMG – Dallas, TX

KARA KILLINGSWORTH
MPA’19
Protiviti – Dallas, TX

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HAVE AN ACCOUNTING NEWS TIP?
Email accounting.times@mccombs.utexas.edu

YOU MAKE A DIFFERENCE

Student scholarships, faculty development, and curricular innovations are made possible through the generosity of our alumni and friends. Join us in our commitment to excellence in accounting education at The University of Texas at Austin.

THANK YOU ALUMNI AND FRIENDS!

NAME __________________________

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CITY, STATE, ZIP __________________________

PHONE NUMBER __________________ EMAIL ADDRESS __________________

YEAR GRADUATED FROM UT __________________ PROGRAM __________________

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To make a donation, fill out this form and write a check payable to:
The University of Texas at Austin (note “Department of Accounting” on the memo line)

Your contribution may be sent to:
The University of Texas at Austin
McCombs School of Business
Department of Accounting, Office of the Chair
2110 Speedway, Stop B6400, Austin, TX 78712-1281

ONLINE DONATIONS CAN BE MADE HERE:
links.utexas.edu/bjxndcg
Students, families, and friends, along with faculty and staff, logged on for a virtual MPA commencement ceremony on Saturday, May 23. Over 250 MPA graduates were recognized for their hard work and dedication in earning their degrees. The University held virtual BBA and PhD ceremonies as well as a university-wide ceremony that same weekend. And, though we missed seeing everyone walk across the stage, we enjoyed seeing all of our amazing students applauded from around the globe.

EXCELLENCE IN ACCOUNTING AWARD
Alysaa Sternadel received the Excellence in Accounting Award in her fourth year of the MPA program. She was recognized for her industriousness and exemplary professionalism.

OUTSTANDING MPA AWARD
Taeho Yoon received the Outstanding MPA Award for his contributions to student life and class unity. While in the program, he was president of the MPA Council, a student-run organization.

OUTSTANDING FIFTH-YEAR MPA AWARD
Reese Eller won the Outstanding Fifth-Year MPA Award for his dedication to his coursework and his positive attitude both inside and outside the classroom.

JAMES DEITRICK OUTSTANDING FACULTY AWARD
Terri Holbrook received the Outstanding Faculty Award, voted on by MPA students. One of her students said that Terri was “hands down the greatest instructor of all time.”

THE TAKEAWAY
JOHN BOBER

From earning an undergraduate degree in history to making a professional pivot into accounting and finance, John Bober (MPA ’82) has had a long and successful career. After earning his MPA, John started at Arthur Andersen and quickly made partner. He then transitioned to GE Capital, where he spent nearly 23 years of his career. John retired in March 2018 and is now a consultant in the leasing industry. He is also a long-time supporter of our Department.

TELL US MORE ABOUT YOUR CAREER AT GE.
I joined GE Capital after more than a decade in public accounting and right after making partner. It was one of the best career decisions I made. The breadth of experience and wisdom I gained at GE were unparalleled. Over my 23 years, I had roles in controllership, finance, risk, and general management. My favorite stints were those I had in project finance, where I led the group that analyzed the accounting and tax implications of investment structures and established investment hurdle rates. I also had other responsibilities within the larger GE organization, including lease pricing and serving as the finance group’s subject matter expert for leasing. At the time, responsibility at GE went to the person and not the position, which allowed for considerable professional growth.

HOW ARE YOU STAYING BUSY IN RETIREMENT?
Since retiring, I have stayed active in the industry. I am now a consultant with The Alta Group, a global consultancy dedicated to equipment leasing and finance — it’s a very interesting world and I enjoy consulting on lease accounting, pricing, and operations. My deepest experience is on the lessor side, and spending time on transactions and establishing lease programs and captive finance arrangements is where my retirement days usually go.

WHY DID YOU JOIN THE DEPARTMENT’S ADVISORY COUNCIL?
Maybe I am a frustrated academic... I enjoy learning what is being taught, and it is great to hear what is on the minds of students and what they are looking for. It was especially helpful when I was recruiting on campus for GE.

WHY DID YOU SWITCH FROM HISTORY TO ACCOUNTING AND FINANCE?
I figured out in college that I needed a skill that I could monetize. I had the opportunity to work in foreign policy, but I passed as UT offered me a fellowship to study accounting in a great program. I do credit my liberal arts courses with helping me learn how to think and process large amounts of information. My history degree also taught me to write, which has served me well.

WHAT DO YOU REMEMBER MOST ABOUT YOUR TIME AT TEXAS McCOMBS?
In the early 80s, there was much to talk about in accounting from a theory and public policy perspective; I thoroughly enjoyed the courses that emphasized the “why” and how accounting information is used. This served me well in the second half of my career, when I was more of a thought leader in the accounting world. I also remember how Michael Granof’s two government accounting courses gave me a window into a different world.
Ross Jennings started off studying political science, but after earning his MBA and being offered the opportunity to teach accounting at Rice University, he knew he had found his calling. After earning his PhD at Cal Berkeley, Ross called UT home for 33 years. In retirement, he plans to play golf, hike in the mountains of California, and travel (once the pandemic has abated, of course).

WHAT WAS YOUR FAVORITE CLASS TO TEACH?
I enjoyed teaching all of my classes, but there are two that come to mind: a doctoral course in capital markets research and a freshmen liberal arts course on corporations and society that was essentially a history of capitalism. Both were small seminars with lots of discussion, and both were a lot of fun.

MOST MEMORABLE PROFESSIONAL ACCOMPLISHMENT?
Oddly enough, it was more of an idea than an action. When I was Department Chair in 2005, I had the idea for an experiential learning class partnering with Foundation Communities, a local non-profit, to give students the opportunity to volunteer to prepare income tax returns for low-income taxpayers. The class includes guest speakers on topics like the earned income tax credit and immigration, and the students are required to volunteer for a set number of hours. The class has been very successful for about 15 years, with three large, full sections each year. It provides students with an opportunity to help the community and experience a side of life they might not otherwise see.

FAVORITE PUBLICATION YOU’VE WRITTEN?
“The Accuracy of Disclosure of Complex Estimates: Evidence from Reported Stock Option Fair Values,” in Accounting, Organizations and Society with Brian Bratten and Casey Schwab. Brian and Casey are both former doctoral students who are now at the University of Kentucky and Indiana University, respectively. In the paper we document that a surprisingly large number of companies regularly make a simple error in their financial statement footnote about stock options granted to their employees.

AWARD OF WHICH YOU ARE PROUDEST?
In 2003 I was inducted in the Academy of Distinguished Teachers, which is composed of about five percent of the tenured faculty in the university who are recognized for their teaching excellence.

TELL US ABOUT YOUR LIFE OUTSIDE OF UT.
I have been married to my wife, Karen, for 38 years, and we have one son, Chandler, who is now 28. Our family travels a great deal, some of which has been work-related, including spending a year in Santiago, Chile and teaching summer programs in Hong Kong and Buenos Aires, as well as leading an MBA group to South Africa. The most unusual places we have been are Easter Island, Albania, and Mongolia. At home, I read a lot, mostly history and biography, and I play golf. Karen and I recently bought a home in Truckee, California, about 100 miles from where I grew up in Sacramento, and we now split our time between Truckee and Austin.

WHAT IS SOMETHING THAT NOT MANY PEOPLE KNOW ABOUT YOU?
I have climbed both the highest mountain in Africa (Mt. Kilimanjaro in Tanzania) and the highest mountain in the lower 48 states (Mt. Whitney in California).

Thank you for your dedication and contributions to UT, Dr. Jennings! We will miss you!