

ALLEGHENY COLLEGE

BRUCE R. THOMPSON
CENTER FOR BUSINESS & ECONOMICSBUSINESS &
ECONOMICS REVIEW

The Bruce R. Thompson Center for Business and Economics (CBE) prepares Allegheny College students to succeed in a diverse, global economy.

FREE TAX HELP, REAL-WORLD EXPERIENCE: STUDENTS
SERVE MEADVILLE THROUGH VITA

Nineteen Allegheny College students joined 71,000 VITA volunteers across the United States filing over 2.8 million tax returns at more than 9,000 VITA/TCE sites. These efforts resulted in over \$3.37 billion in refunds for low-to-moderate income, disabled and elderly taxpayers. Under the guidance of Assistant Professor Jill Waugh, students enrolled in ECON 501 VITA internship prepared 317 returns at the Meadville Public Library resulting in \$309,127 in refunds for Crawford County residents.

Learning by Doing: The VITA Internship and Tax Fundamentals Microcredential

The ECON 501 VITA Internship is a four-credit experiential course that gives students hands-on experience in U.S. income tax preparation while serving residents of western Crawford County. Students study tax law, complete IRS-designed certification exams and software training, and prepare individual tax returns at the Meadville Public Library.

Students are first certified as Intake Volunteers and Preparers, with opportunities to return as Quality Reviewers and Site Coordinators. This internship is a core component of the Tax Fundamentals Microcredential, which builds a working knowledge of accounting fundamentals, tax law, and tax preparation through coursework and two semesters of supervised VITA experience.

Students describe the VITA internship as a meaningful hands-on experience that builds professional skills while serving the community. Although many began with anxiety about working with real taxpayers, they gained confidence through practice and teamwork. Through direct service, students developed communication, technical, and leadership skills, formed stronger connections with Meadville residents, and came to understand the real-life impact of tax assistance—preparing them for future careers.



VITA Volunteers first day on site at the Meadville Public Library

"I started off viewing the tax process as just compiling a bunch of numbers, but quickly realized each return told a unique story."

— Eric Fredette '26

"Taxes are not just numbers on a form. They are connected to people's lives and financial stability."

— Ian Hutter '26

"Many of the clients I worked with were working multiple jobs or physically demanding positions just to make ends meet. For them, taxes were not just paperwork."

— Will Griffin '26

Voices from the Community

Taxpayer survey results demonstrate overwhelming satisfaction with the VITA program. Nearly all respondents reported having enough time with student preparers and receiving clear explanations of their returns, while more than 80 percent were repeat users. Taxpayers consistently praised student professionalism, patience, and teamwork, and described the service as essential for meeting basic financial needs such as paying bills, medical expenses, and reducing debt. These results show strong alignment between student learning outcomes in communication,

professionalism, and civic engagement and the program's tangible impact on financial stability and community trust in Meadville.

"I am so impressed with the volunteers, the process, and the service to the community"

"Thank you for being so kind and patient with my brother who has Alzheimer's"

"Everyone my husband and I talked with today were very friendly and helpful to us. Having these tax preparers do this every year is really a blessing to us. Great Job to ALL"

*Impact by the Numbers:
Measurable Benefits
for Crawford County*

- Number of students participating **19**
- Number of tax returns prepared **317**, including 204 taxpayers 65+ (1040SR)
- Total refunds or dollars returned to the local community **\$309,127**
- Average refund amount **\$972**

FREE TAX HELP, REAL-WORLD EXPERIENCE: STUDENTS SERVE MEADVILLE THROUGH VITA

Cont. from page 1

Looking Ahead

This year's VITA program was supported by the Community Impact Hub and the Meadville Public Library. VITA was also supported by the Internal Revenue Service through its generous loan of laptops for the students to use.

The IRS provides training and updates throughout the year which helps keep the program current on tax law changes providing our taxpayers with the maximum in credits and deductions. The VITA program partnered this year with AnswerNet to provide scheduling support and follow up email notifications to taxpayers. This partnership relieved the burden of answering over 400 calls from taxpayers and the service was underwritten by the Community Impact Hub grant.

In fall 2026, returning students will help recruit the 2027 volunteer group. All of the students not graduating this year have expressed an interest in volunteering for a second year. The addition of the Tax Fundamentals Microcredential is earned after volunteering for two VITA internships and completing one of the fundamental accounting courses.

In 2026, three students earned this Microcredential. Four returning students served as Site Coordinators by completing an extra certification and were instrumental in serving as lead volunteers for the various positions. This is an extra level of responsibility and service to the program and the community.

Refund Use: Where the Impact Matters

Taxpayers most frequently reported using refunds for:

- *Paying bills/utilities/ property taxes (largest category)*
 - *Medical expenses*
 - *Paying down debt*
- *Savings & emergency funds*
 - *Home improvements*
- *Basic stability needs (fuel oil, groceries, transportation)*

Refund use strongly indicates that VITA directly supports financial stability and household resilience, not discretionary spending.



Gators @ Work - Cole Litman and Nicholas Banez

Gators @ Work - Dyllan Mbane and Aaron Moon



2026 VITA Volunteers

Nicholas Banez
Samuel Caito
Griffin Cates
Andrei Conwell
Mauro DeGiorgi
Emmet Fluharty
Renen Frank
Eric Fredette
William Griffin
Ian Hutter
Liam Irving
Logan Lee
Cole Litman
Dyllan Mbane
Aaron Moon
Wade Null
Julia Perillo
Richard Russo



Gators @ Work - Eric Fredette and Professor Jill Waugh



Gators @ Work - Sam Caito and Julia Perillo

BOARD OF VISITORS SPRING VISIT BRINGS INSIGHT, CONNECTION, AND OPPORTUNITY

This spring, we were pleased to welcome members of our Board of Visitors back to campus for another engaging visit. During their time on campus, the group visited classrooms and connected with campus partners including the Center for Career and Professional Development, class deans, and Women in Business and Economics—offering valuable insight and perspective along the way.

A standout moment of every visit—and certainly this one—was the student networking lunch hosted by our CBE Fellows. This signature event provides students with the opportunity to engage directly with Board members in a more informal, conversational setting. Over lunch, students gained valuable insights, asked thoughtful questions, and built meaningful connections that can extend far beyond their time at Allegheny.

We are deeply grateful to our Board of Visitors for their continued investment in our students. Their willingness to share time, experiences, and encouragement makes a lasting impact and reinforces the strong network that supports our community.

Experiences like these truly make a difference.

Board of Visitors: Stacy Moritz Corbin '89, Thomas Dudeck '75, Isaac Gittens '14, Jack Goodman '19, Naveed Ismail '12, Trish Smith Lawless '92, Evelyn Nedved Pendleton '87, Angelica Runova '06, Karen Skarupski '83, Diane Sutter '72, Greg Vallano '15, Eileen Gallagher Webb '06

CBE Fellows: Hemani Alaparthi '27, Shayan Colabawalla '27, Drew Hairston '28, Medina Niyaz '29, Lauren Schuch '26, Jared Swisher '26, Olivia Wilson '27



Spring Board of Visitors members gather with the CBE Fellows before the networking lunch with CBE Co-Director Chris Finaret.



Medina, Hemani and Olivia welcome the community to lunch

BEYOND THE DEGREE: ALUMNI PERSPECTIVES ON DIVERSITY IN THE WORKPLACE

Organized and hosted by CBE Fellow Lauren Schuch '26, alumni and former CBE Fellows shared their experiences as people of color and international professionals in the workplace. Panelists Arigun Bayaraa '22, Lucia Jueguen '24 and Rutendo Mayunga '24 discussed the challenges and opportunities they have encountered in the workforce and offered their advice.

The panel emphasized that success in the workplace starts with building connections early—attending CBE events and getting to know alumni who can help you understand the professional community you'll soon join. At the same time, they stressed the importance of hustle, noting that international students often need to be especially proactive in seeking opportunities. While starting a new job in a new location can feel daunting, speaking up and making an effort to connect with others can help you to discover common ground with your new colleagues, making it easier to build relationships and ultimately help you to feel like you belong.

"Hearing from the alumni about being in the professional world was great! They had insightful advice that anyone can relate to, no matter what class year they are in. I got a lot of value from the panelists and I think everyone who attended took something from the event as well." - Lauren Schuch '26, CBE Fellow

The panelists discussed having confidence in yourself and remembering to be human in a setting where you can lose that feeling. Going hand in hand with building confidence is being an advocate for yourself in the workplace. You may have others who advocate for you too, but you will be responsible for you. One piece of advice was to write down everything you do, such as projects and accomplishments, so that you can use that to show you are a hard worker. The panel members also talked about the importance of communication skills (and soft skills in general) because you will have to talk and work with people of all ages.



IT'S MORE THAN A COMPETITION

The Big Idea experience challenges students to turn questions into solutions and ideas into action.

Each spring, Allegheny College's Zingale Big Idea Competition culminates in awards—but the real value lies in the process leading up to them. More than a pitch event, the competition challenges students to think critically, identify meaningful problems, and develop clear, compelling solutions.

Now in its 18th year, the two-day event brought together 25 teams from 11 colleges and universities, each presenting original ideas across business, social impact, research, and community engagement. Some students prepare through coursework, while others build their ideas through workshops and mentoring offered by the Center for Business & Economics.

By the time they step on stage, students have done far more than create a pitch. They've explored market needs, refined their thinking, and learned how to communicate ideas under pressure. In a format inspired by Shark Tank, teams present to a panel of business leaders, entrepreneurs, faculty, and alumni who provide feedback, coaching, and encouragement—turning each presentation into a learning experience.

While \$42,500 in prizes recognizes standout teams, the broader outcome is skill development. Participants leave with stronger abilities in problem-solving, collaboration and storytelling—skills that extend well beyond the competition itself.

The Zingale Big Idea Competition ultimately reframes what it means to “win.” It's not only about the final results—it's about gaining the tools and confidence to turn ideas into action.



2026 Zingale Big Idea Finalists with Judges and host, Chris Allison



THIS YEAR'S TOP PRIZES TOTALING \$42,500 WERE AWARDED TO:

- First place (\$15,000): Allegheny College, estiMate, an intelligent R&D project development estimation tool
- Second place (\$8,000): Duquesne University, Training U, an online source that connects college athletes with other athletes to provide specialized training in their specific sport
- Third place (\$5,000): St. Francis University, HeatMark, heat-reactive industrial marking and apparel with integrated fabrics by using inorganic thermochromic pigments

LATE STAGE IDEAS

- First Place (\$5,000): University of California, Los Angeles, PADI, a gynecological diagnostic platform that utilizes biodegradable materials and an AI-driven app
- Second Place (\$3,000): Hiram College, AA Golf Sims, a mobile golf simulator business for any party or event
- Best Biotech (\$2,500): University of Pennsylvania, Chlorocept, aims to develop stronger, safer, and less resistance-prone antibiotics alternatives for the livestock industry

NEXT BIG IDEA (\$1,000 EACH)

- Allegheny College, Aura-Guard, a smart vehicle dashcam system that uses edge-AI thermal vision and targeted ultrasonic pulses
- Allegheny College, BizMap, a step-by-step guide that tells first-time business owners needed licenses, permits, and legal work
- Grove City College, Medicap, a smart pill bottle that helps patients take their medications and enables caretakers to manage medication compliance
- Allegheny College, SreeCare, a platform that helps healthcare organizations improve patient medical compliance

“This competition gives me renewed optimism about the next generation of entrepreneurs. The participants have the mindset and motivation to disrupt conventional thinking, find new solutions, and change the future. I’m proud to support the Big Idea Competition and Allegheny College.”
Lance Zingale '77

WINNERS CIRCLE WITH LANCE ZINGALE



First place winner, Hemani Alaparthy '27, Allegheny College



Second place winners, Miles Imparato and Tyler Kato, Duquesne University



Third place winners, Lauren Farabaugh and Seraphina Callaghan, St. Francis University

BEST COMPETITION MOMENTS FOR 2026



ions
s Sav



RESEARCH, REAL-WORLD INSIGHT, AND THE FED: A STANDOUT STUDENT EXPERIENCE

From presenting research to exploring AI's impact, students step inside the world of the Federal Reserve

Renee Tetlow '26, Hemani Alaparathi '27 and Duru Akbas '27 accompanied by faculty advisor, Professor Steve Onyeiwu attended this year's Economic Scholars Program at the Cleveland Federal Reserve Bank.

Renee Tetlow's senior project, "The Relationship Between R&D and Financial Performance of Renewable Energy Firms," was selected from a competitive pool of submissions for presentation at the conference. She presented her research to a full audience and engaged in a lively Q&A with students from across the country.

Reflecting on the experience, Renee shared:

"This was definitely the most preparation I've ever put into a presentation, and it really paid off. I felt much more confident after practicing with Allegheny faculty, and it made the presentation go more smoothly. Professor Onyeiwu also gave me great advice on handling questions, which was incredibly helpful during the Q&A. The conference was very well run, and it was exciting to hear other students' research. I also really enjoyed a session with research assistants at the Cleveland Fed. Overall, it was a great opportunity to build my confidence as a public speaker."

While Renee presented, Hemani Alaparathi and Duru Akbas attended conference sessions and events, gaining valuable exposure to current economic research and professional pathways.



Allegheny College Contingent in Cleveland from left Renee Tetlow '26, Duru Akbas '27, Hemani Alaparathi '27, Professor Onyeiwu, Fed Employee

Duru has this to say:

"I really enjoyed being around people who are so dedicated to their work and passionate about what they do. It was impressive to experience a Federal Reserve Bank environment and hear directly from professionals in the field. One topic that stood out was how economists are using AI to improve efficiency. At the same time, they emphasized that AI can't replace deep knowledge—continuous learning and research are essential."

The Economic Scholars Program is a global economic research conference presented by the Cleveland Federal Reserve Bank. This hybrid event allows undergraduate students to share their work, understand what it's like to participate in an economic research conference, network with peers, and discover internship and employment openings with the Federal Reserve.



Conference attendees enjoy a relaxed moment in front of the historic Cleveland Federal Reserve Bank.

THE HUMAN EDGE: WHY EMOTIONAL INTELLIGENCE IS YOUR BEST AI DEFENSE

Brian Sullivan '92 Shares Insights on EQ in the Age of Automation

This spring, the Lunchtime Learning series welcomed Brian Sullivan '92 to explore how emotional intelligence (EQ) gives students a decisive advantage in an AI-driven economy. While technology continues to advance, human-centric skills like empathy, nuanced communication, and authenticity remain irreplaceable, helping professionals stay relevant and resilient.

As artificial intelligence reshapes the professional landscape, the traits that define our humanity are becoming our most valuable assets. EQ—the capacity to understand others, build deep trust, navigate complex conflicts, and adapt to change—is no longer just a “soft skill”; it is a critical shield against career disruption.

Sullivan’s session highlighted how EQ strengthens professional resilience and enhances leadership potential. For students preparing for internships or entering the job market, mastering these skills provides a competitive edge that no algorithm can replicate.

About the Speaker

Brian Sullivan has navigated a distinguished career spanning science, defense, entrepreneurship, and technology. After studying biology, neurobiology, and accounting, he worked on U.S. Postal Service anthrax detection systems and later founded a DARPA-funded startup focused on biologically inspired AI. Today, he is the co-founder and CEO of Kairon Connect, a social platform dedicated to promoting emotional intelligence. Recently named the University of Pittsburgh’s 2025 Mentor of the Year, Brian lives in McCandless with his family.



CBE Fellow Hemani Alaparhi '27 and Brian Sullivan '92

FROM THE DEPARTMENT OF JUSTICE (DOJ) TO PRIVATE PRACTICE: JENNIFER SCHELLER NEUMANN '00 EXPLORES LAW, ECONOMICS AND ENVIRONMENTAL POLICY



Jennifer Scheller Neumann '00

Jennifer Scheller Neumann '00 visited ECON 248: Law & Economics on February 13, 2026. She is currently Of Counsel at Holland & Hart and previously served as Chief of the Appellate Section in the Environment and Natural Resources Division at the U.S. Department of Justice. Drawing on her experience at DOJ, Jennifer explained the role of line attorneys—career government lawyers responsible for developing cases, drafting briefs, and, in her case, presenting oral arguments in federal court. She also discussed the supervisory and strategic responsibilities of section leadership.

She described how appellate lawyers prepare cases for federal appeals courts, including the process of building a record, crafting legal arguments, and anticipating judicial questions. Her division’s work spans litigation involving federal environmental law, Native American (Indian) law, constitutional takings, and disputes over religious symbols on public land.

A significant portion of the class focused on the Clean Water Act and how courts have interpreted its scope over time. In particular, Jennifer discussed *Sackett v. EPA* (2023), a landmark Supreme Court case that significantly narrowed federal jurisdiction over which waters are regulated under the Act. This case connects directly to the property law portion of the course and illustrates how legal rules shape property rights.

More broadly, she used *Sackett* to highlight the “line-drawing problem” in law: courts must define the boundary between regulated and unregulated waters, and small shifts in where that line is drawn can have large consequences for landowners’ rights, environmental protection, and the costs of compliance. From a law-and-economics perspective, these line-drawing decisions affect incentives, uncertainty, and the likelihood of litigation.

Jennifer also discussed her transition to the private sector at Holland & Hart, where she now advises companies on navigating complex environmental regulations and litigation risk.



LUNCHTIME LEARNING: WHAT'S ON THE MENU? BEEF. AND MEASLES.

How will the new vaccine guidelines and the updated food pyramid shape future policy?

Early in the spring semester, Professor Amelia Finaret and Professor Becky Dawson led a lunchtime session unpacking these changes—what they mean, why they matter, and how they could influence public health policy.

The discussion explored the newly released U.S. dietary guidelines, examining their health, social, and economic implications. The session highlighted the connections between public health, nutrition science, and food policy, offering students a multidisciplinary perspective on issues that affect everyday life.

Professor Becky Dawson, an epidemiologist and Chair of the Biology Department, teaches and conducts research in public and global health, human biology, and community health. Professor Amelia Finaret, a food economist and clinical dietitian, focuses her teaching and research on the health effects of diet and the ways the food economy shapes nutrition outcomes.

PREPARING FOR THE JOB MARKET: INSIGHTS FROM THE SIMON SCHOOL OF BUSINESS

A conversation on career readiness, skill-building, and planning for life after graduation

Students recently had the opportunity to hear directly from representatives of the Simon Business School at the University of Rochester during a session focused on career readiness and employer expectations. The discussion highlighted how expectations evolve after graduation, including the skills and experiences employers value in early-career candidates.

The session offered practical guidance for students at different stages, encouraging them to think strategically about their next steps and how to position themselves in a competitive job market. To enable students to prepare for what's next, the Simon Business School is offering STEM-designated Master of Science programs in these key areas:

- MS in AI in Business
- MS in Finance
- MS in Business Analytics
- MS in Marketing Analytics
- MS in Accountancy



Simon team members gather with Professor Tomas Nonnenmacher

Allegheny College has established a new 4+1 Business Master's Pathway with Simon Business School, providing additional benefits for Allegheny graduates and alumni. Representatives from the Simon School are expected to return to campus this fall for additional programming; students can reach out at any time at <https://simon.rochester.edu/programs/full-time-ms>.

HONORS CONVOCATION 2026

At its core, the Allegheny Honors Convocation celebrates a way of thinking.

Each year, students, faculty, and families gather to recognize academic achievement, leadership, and service—but behind every award is something less visible: the habits that make strong thinkers. Curiosity that pushes questions further. Persistence through complex problems. The ability to analyze, connect ideas, and reflect.

Selected by departmental faculty, this year's honorees represent those habits in practice. Choosing among so many accomplished students is never simple, but the following 2026 award recipients stood out:

Outstanding Junior in Business – Connor Bell

Outstanding Junior in Economics – Hemani Alaparthi

Outstanding Junior in Healthcare Management - Samikchhya Pokhrel

Business Senior Project – Logan Lee and Jakeb Douglas Kaminski

Economics Senior Project – Samantha Mura and Renée Tetlow

Graduate Student's Prize in Business and Economics – Samantha Mura and Renee Tetlow

Outstanding Achievement in Business – Lauren Schuch

Outstanding Achievement in Economics – Jared Swisher

Pennsylvania Institute of Certified Public Accountants Outstanding Senior – Cole Litman



In April, we welcomed the newest members of the Allegheny College chapter of Omicron Delta Epsilon (ODE), the international honor society recognizing excellence in economics. ODE honors outstanding academic achievement while encouraging scholarship, leadership, and service, supporting members as they grow in their studies, careers, and communities. Membership is more than an accolade—it's a lifetime credential that reflects dedication to economics and connects students to a global network of peers, faculty, and professionals.

CELEBRATING EXCELLENCE: FACULTY AWARDS, MILESTONES, AND RESEARCH IMPACT

From award-winning teaching and career milestones to research that informs national policy discussions, this semester highlights the many ways faculty continue to shape both the campus community and the broader world.

Honoring Outstanding Teaching

Professor Tomas Nonnenmacher was honored this spring with the Julian Ross Award for Excellence in Teaching, a distinction presented annually by the Allegheny Alumni Association. The award recognizes a faculty member with more than ten years of service who exemplifies the highest standards of teaching.

Named in honor of Dr. Julian Ross, Class of 1923, a legendary English professor and Dean of Instruction, the award celebrates educators whose influence extends far beyond the classroom.

For Professor Nonnenmacher, that impact is deeply personal. As one nominator wrote:

"He is conscientious, demanding, and constantly devoted to the education of his students. He is always in his office during hours—but more importantly, he is always available. Available to discuss economics, to talk about classes, or just chat about life in general.

Some of the most important lessons I've learned from him... have had little or nothing to do with economics... He takes the time to talk to people outside the classroom and makes the effort to ensure the wellbeing of his students. Tom is truly one of the great professors at this college."

This recognition underscores Professor Nonnenmacher's enduring commitment to mentorship, accessibility, and student success.



Honors Convocation Faculty Awards: Associate Professor Heather Brand, Thoburn Award, President Ron Cole, Professor Tomas Nonnenmacher, Julian Ross Award

CELEBRATING EXCELLENCE: FACULTY AWARDS, MILESTONES, AND RESEARCH IMPACT

cont. from page 10

Celebrating Service and Achievement

The College also recognized significant professional milestones among its faculty this semester.

Professor Steve Onyeiwu was honored for 25 years of dedicated service to the College, reflecting a long-standing commitment to teaching, scholarship, and institutional leadership.

Assistant Professor Timothy Bianco achieved a major career milestone, being awarded tenure, in recognition of excellence in teaching, research, and service.

Together, these achievements highlight the strength, continuity, and growth of the faculty community.



Professor Steve Onyeiwu poses with President Cole and 25 years service award honorees

Advancing Research with Real-World Impact

Faculty and affiliated scholars continue to contribute to important conversations through impactful research. A recent study by Hang Zhao and Xiaohan Sun, published in *Frontiers in Pharmacology* (2026), examines the broader consequences of drug policy reform in the United States.

The study, "OxyContin Reformulation and Drug-Related Arrest Rates, Property-Related Crimes, Child Maltreatment, and Food Pantry Participation," investigates the unintended effects of the 2010 reformulation of OxyContin—a key policy aimed at curbing opioid misuse.

Using a difference-in-differences framework and longitudinal state-level data, the researchers found:

- A positive causal relationship between the reformulation and increased arrest rates for drug abuse violations
- Evidence of rising property-related crimes, including motor vehicle theft
- Broader social impacts affecting vulnerable populations

The findings suggest that while the policy aimed to reduce opioid misuse, it may have contributed to unintended consequences such as shifts toward illicit drug use and increased strain on communities.

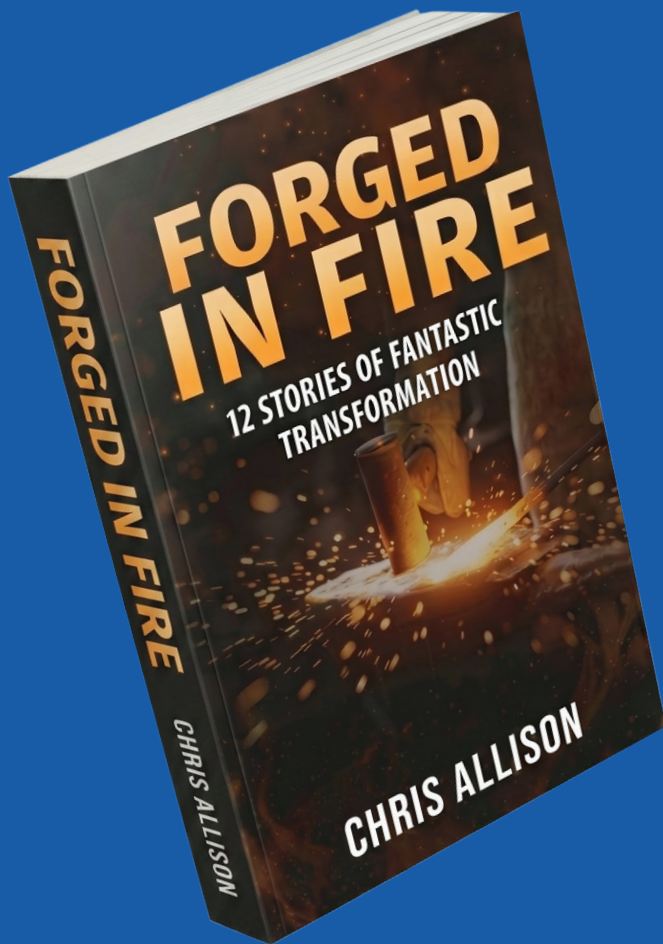
The study concludes that future drug policies must carefully consider the complex needs of opioid users and the potential ripple effects across society.



Assistant Professor Timothy Bianco with Provost Dr. Celia Cook-Huffman and President Cole



Professors Hang Zhao and Xiaohan Sun



Chris Allison '83, Entrepreneur in Residence, recently published his latest book, "Forged in Fire: Twelve Stories of Fantastic Transformation" - a powerful testament to the resilience of the human spirit. Drawing on the myth of the Phoenix and the philosophy of Stoicism, Allison weaves a unifying theme throughout each narrative. The book highlights individuals who endured catastrophic events and ultimately triumphed—emerging transformed, stronger and more self-aware. Find it on Amazon.

Thank you for reading our latest news. Please let us know how we're doing, we love hearing from you.

Stay up-to-date with department news by following us on LinkedIn at our Business and Economics Showcase page.



Tomas Nonnenmacher '90, Department Chair, Professor of Economics
Chris Allison '83, Entrepreneur in Residence, Allegheny Trustee and Co-Director, Center for Business and Economics
Chris Finaret, Assistant Professor of Economics and International Studies, Co-Director, Center for Business and Economics
Beth Ryan, Program Coordinator, Center for Business and Economics