

## **Northern Kentucky University**

## **Employer Directory 2024**

# Friday, Sept. 13, 2024, 2-4 pm NKU Student Union Ballroom

- Career fair for MAcc and accounting majors.
- Meet employers with accounting co-ops/internships & full-time positions.
- Download the Handshake app at Apple App Store or Google Play Store.
- Research these organizations on Handshake, <a href="https://nku.joinhandshake.com/stu/career\_fairs/48156">https://nku.joinhandshake.com/stu/career\_fairs/48156</a>
   Details & updates, visit <a href="https://inside.nku.edu/careerservices/students/FallCareerFairs.html">https://inside.nku.edu/careerservices/students/FallCareerFairs.html</a>
- Dress professionally; bring resumes and your ALL CARD.
- Presented by the Haile College of Business & Career Services.
- Pre-registration required by submitting your resume to accountancy@nku.edu by Sept. 11.

3CDC Table: 1

Non-Profit Non-profit http://www.3cdc.org

The Cincinnati Center City Development Corporation (3CDC) is a 501(c)(3), tax-exempt, private, non-profit corporation. The organization's mission and strategic focus is to strengthen the core assets of downtown by revitalizing and connecting the Central Business District and Over-the-Rhine (OTR). 3CDC works in close collaboration with the Cincinnati corporate community and City of Cincinnati to carry out its mission.

Seeking: Internship, Job

Requires US Work Authorization? Yes

Willing to hire CPT/OPT? Ye

Open to sponsoring candidates?

Table: 2

Yes

Positions available: Staff Accountant Major(s): Accountancy (MAcc), Accounting

#### **Anneken Huey & Moser PLLC**

Accounting Private

https://www.ahm-cpa.com

Anneken Huey & Moser PLLC is a full-service accounting firm. We have been guiding clients in the Greater Cincinnati/Northern Kentucky region since 1973. Our extraordinary and dedicated team is known for the caring service we bring to every client or assignment, no matter what the size. Our goal is to provide outstanding service and contribute to the success of our clients. We are in walking distance from NKU, which makes interning easy.

Seeking: Internship

Requires US Work Authorization? Yes

Willing to hire CPT/OPT?

Open to sponsoring candidates?

No

Positions available: Accounting Intern Major(s): Accountancy (MAcc), Accounting

Baldwin CPAs Table: 3

Accounting Private

https://www.baldwincpas.com/

http://www.barnesdennig.com/

The firm has concentrations in the industries of construction contractors, financial institutions, governmental, not for profit and nursing homes. Baldwin is a member of the Private Companies Practices Section of the American Institute of Certified Public Accountants and the AICPA's Governmental Audit Quality Center and Employee Benefit Plan Audit Quality Center. We have offices in Richmond, Lexington, Louisville, Maysville, and Flemingsburg, KY.

Seeking: Internship, Job

Requires US Work Authorization? Yes Willing to hi
Positions available: Tax Intern. Audit Intern. Accountants

Willing to hire CPT/OPT? N

Open to sponsoring candidates?

No

Major(s): Accountancy (MAcc), Accounting

Barnes Dennig Table: 4

Accounting Private

Barnes Dennig is a Certified Public Accounting & consulting firm serving businesses & organizations from across OH, KY, & IN. We offer tax, auditing, business consulting, & business advisory services to assist our clients in making the most of every financial opportunity. Since 1965, we've earned a reputation for exceptional client service & in-depth business knowledge, but the other part centers around our philosophy - It's all about the people!

Seeking: Job

Requires US Work Authorization? Yes Willing to hire CPT/OPT? No Open to sponsoring candidates? No Positions available: Assurance Internship - January-April 2025, Assurance Staff Associate - Full-time January 2025, Assurance Internship - June-August 2025, Assurance Staff Associate - Full-time Summer/Fall 2025, Tax Internship - January-April 2025, Tax Staff Associate - Full-time January 2025, Tax Internship - June-August 2025, Tax Staff Associate - Full-time Summer/Fall 2025

Major(s): Accountancy (MAcc), Accounting

BDO USA, P.C. Table: 5

Accounting Publicly Traded https://www.bdo.com/careers/internship

Our purpose is helping people thrive, every day. Together, we are focused on delivering exceptional and sustainable outcomes and value for our people, our clients and our communities. BDO is proud to be an ESOP company, reflecting a culture that puts people first. BDO professionals provide assurance, tax and advisory services for a diverse range of clients across the U.S. and in over 160 countries through our global organization

Seeking: Internship, Job

Requires US Work Authorization? Yes Willing to hire CPT/OPT? No

Open to sponsoring candidates?

No

Positions available: Core Tax Services Intern - Winter 2025 (Cincinnati)

Major(s): Accountancy (MAcc), Accounting

Blue & Co., LLC Table: 6

Accounting Publicly Traded https://www.blueandco.com/

Blue & Co. is more than a CPA advisory firm: We're a community and we take care of our own. That's what our mission and culture are all about - empowering employees to live their best lives both inside and outside of work. As a Top 60 CPA firm, we invest in our employees by providing multiple career development opportunities, mentorships, and collaborative work environments.

Seeking: Internship, Job

Requires US Work Authorization? Yes Willing to hire CPT/OPT? No Open to sponsoring candidates? No Positions available: Accounting Internship- 2024 & 2025 (NKU), Staff Accountant, Audit- New Grad, Columbus, OH

Major(s): Accounting

Bottom Line Services Table: 7

Accounting Private http://www.bottomlineservices.com/

We provide high quality comprehensive business and financial services at an affordable value enabling businesses and individuals the opportunity to build and preserve wealth.

Seeking: Internship

Requires US Work Authorization? Yes Willing to hire CPT/OPT? No Open to sponsoring candidates? No Positions available: Client Service Associate Intern - Aurora, IN, Client Service Associate Intern - Ft. Mitchell, KY, Client Service Associate Intern - Williamstown, KY

Major(s): Accountancy (MAcc), Accounting

Brixey & Meyer, CPA Table: 13

Accounting Private http://www.brixeyandmeyer.com

Brixey & Meyer is a regional public accounting firm with offices in Dayton, Cincinnati, and Columbus. As a 10-time "Best Places to Work" winner, our mission is to create a positive impact on the people of our firm and the clients we serve. At Brixey & Meyer, Your Success Is Our Passion!

Seeking: Internship

Requires US Work Authorization? Yes Willing to hire CPT/OPT? Yes Open to sponsoring candidates? Yes Positions available: Busy Season 2025 Tax Internship (Full-time), Busy Season 2025 Audit & Assurance Internship (Full-time), Summer 2025 CFO Services Internship (Part-time)

Major(s): Accountancy (MAcc), Accounting

Cherry Bekaert Table: 14

Accounting Private http://www.cbh.com

Ranked among the largest accounting and consulting firms in the country, Cherry Bekaert delivers innovative and sophisticated advisory, assurance and tax services to our clients. At Cherry Bekaert we create shared success through teamwork, energy, and expertise. We approach today's toughest business challenges with a client-first mindset, working together to create exceptional value.

Seeking: Internship, Job

Requires US Work Authorization? Yes Willing to hire CPT/OPT? No Open to sponsoring candidates? No

Positions available: Audit Intern, Tax Intern, Tax Staff, Audit Staff

Major(s): Accountancy (MAcc), Accounting

Cintas Corporation Table: 8

Sales & Marketing Publicly Traded

https://careers.cintas.com/

Cintas Corporation helps more than one million businesses of all types & sizes get ready to open their doors with confidence every day by providing products & services that help keep their customers' facilities & employees clean, safe & looking their best. With offerings including uniforms, mats, mops, restroom supplies, first aid & safety products, fire extinguishers & testing, & safety training, Cintas helps customers get ready for the Workday.

Seeking: Experiential Learning, Cooperative Education, Internship, Job

Requires US Work Authorization? Yes Willing to hire CPT/OPT? No Open to sponsoring candidates? No

Positions available: Accountant, Accounting Intern

Major(s): Accountancy (MAcc), Accounting

Clark Schaefer Hackett Table: 15

Accounting Private http://www.cshco.com

Clark Schaefer Hackett is a results-driven advisory and accounting firm. We are forward-thinking. We are innovators and problem solvers, and we optimize business results in financial, technology, workforce, and operational areas. We are passionate about helping clients succeed-and strive to be a catalyst for growth and innovation.

Seeking: Job, Internship

Requires US Work Authorization? Yes Willing to hire CPT/OPT? Yes Open to sponsoring candidates? No Positions available: 2025 Spring Public Accounting Internship (Tax, Full-Time), 2025 Spring Public Accounting Internship

(Assurance, Full-Time)

Major(s): Accountancy (MAcc), Accounting

Coesia Table: 9

Manufacturing Private http://www.coesia.com

Coesia is a group of innovation-based industrial and packaging solutions companies operating globally, headquartered in Bologna, Italy, and fully owned by Isabella Seràgnoli. Our customers include leading players in Consumer Goods, Healthcare & Pharma, Tobacco, Ceramic Tiles, Luxury Goods, Aerospace, Racing & Automotive, Electronics.

Seeking: Cooperative Education, Internship

Requires US Work Authorization? No Willing to hire CPT/OPT? Open to sponsoring candidates?

Positions available: Accounting Co-ops

Major(s): Accounting

Core Specialty Insurance Table: 10

Insurance Private https://corespecialtyinsurance.com/

Core Specialty, through its subsidiary insurers, offers a diversified range of property, casualty, and marine insurance products for small to mid-size businesses. We have the capital to take on risk, the underwriting talent in place, decisive leadership team, infrastructure, and a proven track record of making things happen - fast! When you're ready to solve your toughest insurance needs, we're ready to get it done for you!

Seeking: Internship, Job

Requires US Work Authorization? Yes Willing to hire CPT/OPT? No Open to sponsoring candidates? No

Positions available: Summer Intern - FP&A, Audit, Accounting, Treasury/AP, Investments, Risk

Major(s): Accountancy (MAcc), Accounting, Business Administration, Business Administration (MBA), Business Education Office Systems Tech, Business Informatics (MS), Business Information Systems, Business Leadership & Innovation (MBLI), Economics, Executive Leadership & Organizational Change (MS), Finance, General Business, Global Supply Chain Management, Human Resource Management, Industrial Organizational Psychology (MS), Management, Marketing, Organizational Leadership, Sports Business & Event Mgt

Dean Dorton Table: 11

Accounting Private http://deandorton.com/

Dean Dorton is one of the largest certified public accounting (CPA) and business advisory firms in the Southeast. From our offices in Kentucky and North Carolina we provide an integrated suite of accounting (outsourced accounting, audit, and tax) and advisory services (cybersecurity, operational assessments, litigation support, business valuations, healthcare consulting, plus many more). We provide these services to clients throughout the region, nationally and internationally.

Seeking: Internship, Job

Requires US Work Authorization? Yes Willing to hire CPT/OPT? No Open to sponsoring candidates? No

Positions available: Tax and Audit internships

Major(s): Accountancy (MAcc), Accounting

DOZ, LLC Table: 16

Accounting Private http://www.dozllc.com

Dauby O'Connor & Zaleski, LLC (DOZ) is an audit, tax, and consulting firm focused almost exclusively on affordable housing. Since 1987, DOZ has grown and evolved to serve the changing needs of this sector. Our nationwide client base includes owners, operators, investors, and managers of affordable housing that come to us for our knowledge, on-time delivery, and exceptional client service. We put our expertise squarely behind organizations working to create more equitable communities, nationwide.

Seeking: Internship, Job

Requires US Work Authorization? Yes Willing to hire CPT/OPT? No Open to sponsoring candidates? No Positions available: Entry-Level Tax Associate - Spring 2025 (Carmel, IN), Audit Intern - Spring 2025 (Carmel, IN), Tax Intern - Spring 2025 (Carmel, IN)

Major(s): Accountancy (MAcc), Accounting

Enterprise Mobility Table: 17

Retail Stores Private https://careers.enterprise.com

Enterprise Mobility's portfolio includes car rental, fleet management, flexible vehicle hire, carsharing, vanpooling, car sales, truck rental, vehicle subscription, luxury rental, technology solutions and more. Our vision is to be world's best and most trusted mobility company.

Seeking: Job

Requires US Work Authorization? Yes Willing to hire CPT/OPT? No Open to sponsoring candidates? No

Positions available: Entry Level Accountant

Major(s): Accountancy (MAcc), Accounting, Business Administration, Business Administration (MBA), Business Education Office Systems Tech, Business Informatics (MS), Business Information Systems, Business Leadership & Innovation (MBLI), Construction Management, Economics, Entrepreneurship, Executive Leadership & Organizational Change (MS), Finance, General Business, Global Supply Chain Management, Human Resource Management, Industrial Organizational Psychology (MS), International Business, Management, Marketing, Organizational Leadership, Public Administration (MPA), Sports Business & Event Mgt

Forvis Mazars Table: 18

Accounting Private https://www.forvismazars.us/

Forvis Mazars, LLP is an independent member of Forvis Mazars Global, a leading global professional services network. Ranked among the largest public accounting firms in the United States, the firm's 7,000 dedicated team members provide an Unmatched Client Experience® through the delivery of assurance, tax, and consulting services for clients in all 50 states and internationally through the global network.

Seeking: Internship, Job

Requires US Work Authorization? Yes Willing to hire CPT/OPT? No Open to sponsoring candidates? No Positions available: 2025 Tax Associate, 2025 Audit Associate, 2025 Spring Audit Intern, 2025 Spring Tax Intern, 2025 Summer Audit Intern, 2025 Summer Tax Intern, 2026 Spring Audit Intern, 2026 Spring Tax Intern

Major(s): Accountancy (MAcc), Accounting

Great American Insurance Group Table: 22

Insurance Publicly Traded http://www.greatamericaninsurancegroup.com

Great American offers a variety of programs for both college students & recent college graduates who are looking to join a specialty insurance leader! If you are seeking a career in a challenging work environment & looking for opportunities to grow & develop, Great American may be the place for you. You will be encouraged to share your ideas, pursue industry certification & expand your knowledge in the areas that interest you most.

Seeking: Internship, Job

Requires US Work Authorization? Yes Willing to hire CPT/OPT? No Open to sponsoring candidates? No

Positions available: Internal Auditor/Internal Audit Intern

Major(s): Accountancy (MAcc), Accounting

Indiana State Board of Accounts Table: 32

Accounting Government http://www.in.gov/sboa/

The Indiana State Board of Accounts (SBOA) Field Examiner's responsibilities include auditing transactions of entities receiving federal, state and local funds for compliance with applicable rules and regulations.

Seeking: Internship, Job

Requires US Work Authorization? Yes Willing to hire CPT/OPT? No Open to sponsoring candidates? No

Positions available: Field Examiner (Indiana State University), Field Examiner (Purdue)

Major(s): Accounting

Kirsch CPA Group Table: 24

Accounting Private http://www.kirschcpa.com

Kirsch CPA Group isn't your typical accounting firm. Our people drive our success, & we create the best environment for each individual. Accounting & tax services are just the beginning. We partner with businesses, viewing clients as we see ourselves: owners seeking future-focused improvements.

Seeking: Job

Requires US Work Authorization? Yes Willing to hire CPT/OPT? No Open to sponsoring candidates? No

Positions available: 2025 Tax Season Co-op | Internship

Major(s): Accountancy (MAcc), Accounting

KPMG LLP Table: 25

Accounting Private https://www.kpmguscareers.com/

KPMG is one of the world's leading professional services firms, providing innovative business solutions & audit, tax, & advisory services to many of the world's largest & most prestigious organizations. KPMG is widely recognized for being a great place to work & build a career & is consistently named one of the nation's "100 Best Companies to Work For" by Fortune magazine. Grow into the professional you are meant to be with a career at KPMG.

Seeking: Internship, Job

Requires US Work Authorization? Yes Willing to hire CPT/OPT? Yes Open to sponsoring candidates? Yes Positions available: 2025 Tax Associate 2025 Audit Associate 2025 Advisory Associate 2025 Embark Intern 2025 Tax Intern 2025 Audit Intern 2025 Advisory Intern 2026 Audit Intern 2026 Tax Intern

Major(s): Accountancy (MAcc), Accounting

Kroger Co. Table: 26

Retail Stores Publicly Traded https://www.thekrogerco.com/careers/

Our story began in 1883 when Barney Kroger invested his life savings of \$372 to open a single grocery store at 66 Pearl Street in downtown Cincinnati. Nearly 140 years later, we are still particular about how we serve customers & community, how we innovate & who we hire. As the nation's largest grocer, we meet our customers' changing needs by making fresh food accessible to all.

Seeking: Internship, Job

Requires US Work Authorization? Yes Willing to hire CPT/OPT? No Open to sponsoring candidates? No Positions available: Financial Auditor - Summer/Fall 2025 start date; Summer 2025 - Financial Audit Intern; Information Systems Audit Intern; Fall 2025 - Financial Audit Intern; Fall 2025 - Information Systems Audit Intern: Fall 2025 - Information Systems Audit Intern

Major(s): Accountancy (MAcc), Accounting

### KSM (Katz, Sapper & Miller)

Accounting Private

Table: 27

http://www.ksmcpa.com

We're KSM, one of the top 50 largest independent advisory, tax, and audit firms in the United States. Through our deep experience across multiple disciplines and industries, we provide our clients with the inspiration, insight, and technical expertise they need to achieve great things. Headquartered in Indianapolis, we have multiple offices and serve an impressive roster of clients across the nation who count on us to be their trusted advisors.

Seeking: Experiential Learning, Internship, Job

Requires US Work Authorization? Yes Willing to hire CPT/OPT? No Open to sponsoring candidates? No Positions available: Audit & Tax Interns (Fall 2024, Spring 2025, and Summer 2025); Entry-Level Tax & Audit Associates (Fall 2024). Gateways Summer Leadership Program (Summer 2024)

Major(s): Accountancy (MAcc), Accounting

#### Mellott & Mellott, P.L.L.

Accounting Private

http://www.mellottcpa.com

Mellott & Mellott is an independent Certified Public Accounting firm, & offers comprehensive services to individuals & organizations throughout the Tristate area. Our customized services include auditing, tax services, tax planning, retirement planning, wealth transfer, management advisory services & litigation support. We also specialize in accounting software consulting, as well as installation, implementation, training & support for in-house finance/accounting departments.

Seeking: Internship, Job

Requires US Work Authorization? Yes

Willing to hire CPT/OPT? Yes

Open to sponsoring candidates?

Table: 29

Open to sponsoring candidates?

Table: 23

**Table**: 28

No

No

Positions available: Staff Accountant, Tax Intern

Major(s): Accountancy (MAcc), Accounting

#### Munninghoff, Lange & Co.

Accounting Private

https://www.ml-co.com

Munninghoff, Lange & Co. is a full service accounting firm located in Covington, Kentucky. Formed in 1983, our firm has continued to grow organically and through two mergers. We serve clients across a number of industries with a focus on closely held businesses. Come join our team today!

Willing to hire CPT/OPT?

Seeking: Internship

Positions available: Co-ops (Full and Part Time)

Major(s): Accountancy (MAcc), Accounting

Requires US Work Authorization?

#### Phillips Edison & Company

Real Estate Publicly Traded

Yes

http://www.phillipsedison.com

Phillips Edison & Company, Inc., an internally-managed REIT, is one of the nation's largest owners and operators of grocery-anchored shopping centers. PECO's portfolio of neighborhood shopping centers features a mix of national and regional retailers selling necessity-based goods and services in strong markets throughout the US. Through its vertically integrated operating platform, PECO manages a portfolio of 290 properties comprising 30.8 million square feet across 31 states.

Seeking: Internship

Requires US Work Authorization? Yes Willing to hire CPT/OPT? No Open to sponsoring candidates? No Positions available: Accounts Payable/Treasury Intern (Spring 2025), Corporate Accounting Intern (Spring 2025), Property Accounting Intern (Spring 2025), Internal Audit Intern (Summer 2025), Tenant Recovery & Lease Accounting Intern (Spring 2025), Accounts Payable/Treasury Intern (Summer 2025), Corporate Accounting Intern (Summer 2025), Property Accounting Intern (Summer 2025), Tenant Recovery & Lease Accounting Intern (Summer 2025)

Major(s): Accountancy (MAcc), Accounting, Business Administration, Business Administration (MBA), Business Education Office Systems Tech, Business Leadership & Innovation (MBLI), Executive Leadership & Organizational Change (MS), Finance, General Business, Global Supply Chain Management, Management, Organizational Leadership, Sports Business & Event Mgt

**Plante Moran Table: 19** 

Accounting **Private** http://www.plantemoran.com

Plante Moran is among the nation's largest accounting, tax, consulting, and wealth management firms. With over 3,500 staff across 24 locations in the United States and in China, India, Japan, and Mexico, we're consistently ranked as one of Fortune magazine's "100 Best Companies to Work For." Guided by the Golden Rule, our award-winning culture is based on one premise; We care about our staff, our clients, and about the community.

Seeking: Internship, Job

Requires US Work Authorization? Yes Willing to hire CPT/OPT? No Open to sponsoring candidates? No Positions available: Audit or Tax Intern (2025), Audit or Tax - Entry Level 2025, Intern 2025, & Intern 2026, Intern 2026, International Tax Services - Intern 2025 & Entry Level 2025, National Tax Office & Transactional Specialist - Entry Level 2025 & Intern 2025, State and Local Tax (SALT) - Intern & Entry Level 2025, Tax Solutions Group - Entry Level 2025 & Intern 2025

Major(s): Accountancy (MAcc), Accounting

**PwC Table: 30** 

**Private** Accounting https://jobs.us.pwc.com/entry-level

We're inspiring and empowering our people to change the world. Here, you'll learn with purpose, lead with heart and put your skills to work to make a meaningful difference in the world. As part of a diverse team, you'll build trust and create innovative client solutions in unexpected ways.

Seeking: Internship, Job

Requires US Work Authorization? Willing to hire CPT/OPT? Open to sponsoring candidates? Yes No

Positions available: Associate and Internship Opportunities

Major(s): Accountancy (MAcc), Accounting

**RSM US LLP** Table: 20

**Private** Accounting https://www.rsmus.com

RSM is the leading provider of audit, tax & consulting services to the middle market, with over 64,000 employees globally. As first-choice advisors, we are focused on developing leading professionals & innovative services to meet our clients' evolving needs. Through a supportive, caring culture, our people are empowered to be their authentic selves, make an impact, own their futures & achieve their personal & professional aspirations.

Seeking: Experiential Learning, Cooperative Education, Internship, Job

Requires US Work Authorization? Willing to hire CPT/OPT? Yes No Open to sponsoring candidates? No Positions available: Audit Intern - Summer 2025, Audit Intern - Winter 2025, Business Tax Services Intern - Summer 2025, Business Tax Services Intern - Winter 2025, Technology Risk Consulting Intern - Summer 2025 Major(s): Accountancy (MAcc), Accounting

Rudler, PSC Table: 31

**Private** http://rudler.com/ Accounting

Rudler, PSC delivers the independent expertise you seek to clarify next steps, manage risk and do it right. Above all, we believe in helping people work and live with purpose while contributing to industry and community. Our clients stick with us for decades because we stick with them.

Seeking: Internship

Requires US Work Authorization? Willing to hire CPT/OPT? Open to sponsoring candidates? Yes

Positions available: Intern

Major(s): Accountancy (MAcc), Accounting

#### Treasury Inspector General for Tax Administration Table: 12

Government Government https://www.tigta.gov/careers

The Treasury Inspector General for Tax Administration (TIGTA) provides independent oversight of the Internal Revenue Service (IRS). TIGTA's audits, investigations, and inspections and evaluations activities protect and promote the fair administration of the Federal tax system and work to ensure that the IRS is accountable for the trillions of dollars in tax revenue it collects each year.

Seeking: Job, Internship

Requires US Work Authorization? Willing to hire CPT/OPT? Yes Yes Open to sponsoring candidates? No Positions available: Pathways GS-511- 7/9 Auditors and Pathways Audit Interns GS-0599-4/5

Major(s): Accountancy (MAcc), Accounting, Applied Software Engineering, Business Informatics (MS), Business Information Systems, Computer Information Technology, Computer Information Technology (MS), Computer Science, Computer Science (MS), Cybersecurity, Cybersec Science, Economics, Finance, Health Informatics, Health Informatics (MS), Library Informatics

#### **Western & Southern Financial Group** Table: 21

Financial Services **Private** https://www.westernsouthern.com

Founded in 1888, Western & Southern has grown into a diversified family of financial services companies that focus on insurance, investment & retirement solutions. Headquartered in Cincinnati, W&S is a Fortune 500 company that employs more than 3,300 associates & does business with 6.5 million customers. Our culture is built upon 10 guiding principles, which center on collaboration, humility, & making decisions for the long-term.

Seeking: Internship, Job

Requires US Work Authorization? Yes Willing to hire CPT/OPT? Open to sponsoring candidates? No

Positions available: Accountant Major(s): Accountancy (MAcc), Accounting