


**BYU
SCHOOL OF
ACCOUNTANCY**

**100
YEARS**

2022-23 ANNUAL REPORT



Our dear alumni and friends,

We have concluded another successful year at BYU Marriott's School of Accountancy! Because of your incredible support over this past year, we've experienced success on multiple fronts, including new faculty hires and award-winning student achievements. At the start of this academic year, we wrapped up the centennial celebrations that crossed the nation between fall 2021 and fall 2022. We were pleased to visit and reconnect with so many of you at the various events. Planning "the party of the century" began years before the first event, and we are grateful for everyone who helped prepare, sponsor, and arrange the activities that brought so many of us together once again.

We want to express our gratitude to all those who donated to the Centennial Scholarship Fund. If you would like to donate to the SOA, scan the QR code below to access our SOA donation site. Student welfare remains the focus of all we do, and alumni contributions allow us to fund more scholarships and student experiences within the SOA.

Wishing for your continued success,



Doug Prawitt, PhD, CPA
LeRay McAllister/Deloitte Foundation Distinguished Professor
Director of BYU Marriott's School of Accountancy





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◀ SOA alumni, students, and friends gathered together for a kickoff event at the Provo Centennial Celebration, one of 18 events designed to commemorate the school's 100th anniversary. In addition to the kickoff activity, the four-day event in Provo included a golf tournament, family intramurals, a professional development conference, a family accounting race, a reunion reception, a tailgate party, and a patriotic service fireside.



The 2022–23 Year at a Glance



September

Orientation

Second-year students in MAcc and bachelor's degree programs attended a back-to-school orientation held at Aspen Grove to solidify bonds with cohorts and prepare for the academic year.

November

Closing Centennial Gala

Students and faculty participated in a closing gala celebrating 100 years of the SOA, held in the Provo City Library, where the SOA had its first classes.



SEPTEMBER

OCTOBER

NOVEMBER

DECEMBER

October

FanFest

The School of Accountancy hosted a booth at the Las Vegas BYU FanFest the night before the BYU vs. Notre Dame football game.



Ohana
BYU | SCHOOL OF ACCOUNTANCY

December

Holiday Gatherings

Various student Ohana groups gathered before the end of the semester to celebrate the holidays and continue building friendships.



February

Businesswomen in Boston

Sixteen women from the SOA attended the Harvard Business Women's Conference to learn from other women professionals and connect with local alumni.

March

SOA STEM Designated

The SOA announced that, beginning with the graduating class of 2023, SOA students will receive a STEM (science, technology, engineering, and mathematics) designation with their degree.



JANUARY

FEBRUARY

MARCH

APRIL



January

Summer Leadership Meet the Firms

The Big Four and 14 other public accounting firms met with students to forge networks and arrange upcoming internships and future jobs.

April

Deloitte March Madness

Deloitte professionals and SOA students gathered together to celebrate March Madness and watch the final game.







“At BYU we understand that we are not creating truth, we are discovering God’s truth, and that’s a different perspective.”

—DOUG PRAWITT

Creating a Standard in Scholarship

Any accounting professional who looks at the list of the top 25 universities for academic accounting research over all disciplines will recognize the top-tier programs, which have made the list repeatedly over the past 12 years: Texas, Illinois, Stanford—and yes, BYU.

However, one of these accounting programs is not like the others. Every single university in the top 25 offers an accounting PhD program. All, that is, except BYU Marriott’s School of Accountancy (SOA). And not only is the SOA in the rankings—it’s No. 1.

How can an accounting program that focuses on undergraduate students publish more accounting research than any other university in the world? That’s the magic of the SOA.

THE PHD PREP TRACK’S UNPRECEDENTED SUCCESS

The School of Accountancy’s mission is “to (1) provide a world-class accounting education that is spiritually strengthening, intellectually enlarging, and character building and leads to lifelong learning and service, and to (2) produce rigorous scholarship and thought leadership that improves the accounting discipline and society.” This mission matches the university’s Inspiring Learning Initiative to combine outstanding teaching with equally excellent scholarship.

“I honestly believe that keeping Christ at the center of what the school does helps the faculty do more than they could without Him.”

— CADE CARDWELL

Most higher education faculty view such a challenge as impossible: a professor can teach or do research. And since the popular phrase is “publish or perish” and not “teach or perish,” it is easy to guess which one gets more attention at most universities.

Yet while the SOA may not have a PhD program and doctoral students to help faculty research efforts, the school does have a PhD Prep Track. This innovative track replaces several MAcc courses with other classes geared to help students prepare for eventual doctoral-level material, including advanced statistics and econometrics.

Conceived in the mid-1990s by current School of Accountancy director **Doug Prawitt**, the PhD Prep Track was launched on a large scale in 2000. Two years later, seven graduating students from that initial group entered accounting PhD programs at Stanford University, University of Chicago, Cornell University, and other top universities. The new track was a success out of the gate.

“The prep track was the absolute best thing I could have done to prepare for the PhD program,” says **Cade Cardwell**, a BYU Marriott SOA graduate now pursuing a PhD at University of Massachusetts Amherst. “Already having a solid understanding of what accounting research was before beginning my PhD really helped me hit the ground running and gave me a great intellectual base to build on in my program. I am so grateful I was at BYU because I honestly do not think I would be pursuing a PhD now if I had attended any other school.”

Current Emory University PhD student **Hayden Gunnell** found the PhD Prep Track answered his thirst for new knowledge and provided opportunities to assist faculty in their efforts. “When I was in the junior core, I asked lots of questions that were ‘beyond the scope of the class’ and one of my professors, **Melissa Lewis-Western**, suggested I might consider getting a PhD,” says Gunnell. “I probably drove her crazy in class, but I’m so glad she suggested it. I had the opportunity to serve as a research assistant for



two instrumental mentors, **Steve Smith** and Doug Prawitt, both of whom provided valuable research experience and built my excitement and curiosity about research.”

During this time, Gunnell recalls, “I basically lived on the fifth floor. Professors always kept their doors open and were happy to discuss research ideas. I have vivid memories of popping into various offices to ask about a new idea or an econometrics question, and everyone was excited to discuss research. I think that is something really special at the SOA: there is a culture of intellectual curiosity that inevitably begets productive research activity.”

While students benefit from working closely with faculty on research projects, faculty members in turn can with one stone kill the two birds of teaching and researching by receiving help from and mentoring PhD Prep Track participants.

“Students have been the biggest influence on research productivity in the School of Accountancy,” says **Jake Thornock**, John and Nancy Hardy Chaired Professor. “It’s this virtuous cycle where we interact in the research process with students and the students bolster us and require us to get out of our comfort zones. It’s one of these rare and beautiful

win-win situations where we can help them, and they help us, and we all benefit from it.”

Students are often even featured as coauthors in published research. Currently, Thornock, Prawitt, and fellow faculty **David Wood**, **Bill Tayler**, Steve Smith, Melissa Lewis-Western, **Michael Drake**, and **Mark Zimbelman** each have multiple papers involving current SOA students and PhD Prep Track alumni.

Wood, the Glenn D. Ardis Professor at BYU Marriott, credits the PhD Prep Track and the SOA faculty with helping him find the right career path as a student. After earning his doctoral degree at Indiana University, Wood returned to the SOA and has earned multiple awards from the university, the American Accounting Association, and others for his scholarly contributions.

“I did two accounting internships, and I just didn’t fit with what I was doing,” Wood remembers. “Thankfully, I recalled learning about the prep track, and I started thinking about a PhD in earnest. I worked as a research assistant for Doug Prawitt and

was able to talk with many of the other faculty about pursuing a PhD and life as an academic. Through my classwork, my research assistantship, and those conversations, I realized that professional academia was a good match for my career and life goals. I’m very grateful BYU faculty were willing to take time to invest in me and help me have meaningful research and teaching experiences so I could learn about this career.”

As of this year, about 200 PhD Prep Track students have graduated from approximately 75 different PhD programs and have gone on to teach at nearly 100 universities in half a dozen countries. In honor of the track’s success, the SOA received the Innovation in Accounting Education Award from the American Accounting Association in 2007.

Over the last thirty years, the prep track and the faculty who have led it have had a tremendous influence in the profession, at BYU, and in individual lives across the world. Over the most recent 10-year period, nearly 250 former BYU students completed

PhD degrees in business management and administration, more than enough to claim the No. 1 spot in the nation. The school that ranked second-highest for future business doctorates was the University of Pennsylvania—home to the famous Wharton business school—which produced 95 PhDs in that same period. BYU produced 250 percent more, with the SOA being the biggest contributor to this overall BYU ranking.

This impressive ranking reflects the SOA’s focus on research: “Our leaders,” says Prawitt, “have emphasized to us that one of the reasons we are a research school—and maybe the primary reason we’re a research school—is so we have the opportunity not just to push back the boundaries of knowledge, but so we can involve our students in the process of pushing back those boundaries and help them understand the process of learning more about the world and discovering eternal truth.”



“The SOA is full of professors who are curious about the world and want to answer questions that advance our profession.”

— HAYDEN GUNNELL

SOA faculty ranked in the top 10 percent of their research area

David Wood <i>AIS, Audit, Managerial, Education, and other areas</i>	Brant Christensen <i>Audit</i>	Doug Prawitt <i>Audit</i>	Tim Seidel <i>Audit</i>
	Scott Summers <i>Education and other areas</i>		Mike Drake <i>Financial</i>
Josh Lee <i>Financial</i>	Jake Thornock <i>Financial</i>	Bill Tayler <i>Managerial</i>	Brian Spilker <i>Tax</i>

A COLLABORATIVE CULTURE

Behind the policies and programs, the mission statements and mentoring, is a culture unique to the SOA that makes it all work.

“At the School of Accountancy, we do not view the world as zero sum,” says Lewis-Western, associate professor and Robert J. Smith Fellow. “It’s not like ‘If I win, then you lose.’ We really believe collectively that we can all win. And as we collaborate and work together, the tide rises for everyone. And that’s not just about research,” Lewis-Western continues. “I think that’s what we believe as disciples of Jesus Christ—everyone can be a part of the community.”



That community also includes the efforts of alumni: networking, providing resources, and—most importantly—directly helping faculty collect information. Something as simple as filling out a survey can make a difference. “One of the biggest challenges for researchers is access to data,” Prawitt says. “For our professors who do experimental research, access to accounting professionals in various fields who are willing to complete questionnaires and surveys is vital. We know our alumni are often very busy, but one of the best ways they support the efforts of the SOA is by responding to requests to complete these questionnaires and surveys.”

Ultimately, of course, the SOA’s success is built on intellectual, hard-working faculty members who have bought in to a culture of uncovering truth, engaging with students, and spreading new knowledge through research.

Vita after vita of SOA faculty lists publications and awards contributing to their fields. In addition to a No. 1 ranking as a school, many individual SOA faculty also have top national rankings.

In the most recent academic year alone, BYU Marriott’s SOA faculty contributed to 28 publications with hundreds of working papers. The SOA culture has a lot to do with that number.

“Whatever we do, whether it’s teaching, whether it’s service, whether it’s research, we have this amazing culture in our department of giving your best and

“I honestly do not think I would be on the other end of a PhD without the SOA and its outstanding faculty.”

— HANNAH JUDD



“I will always remember Doug Prawitt jumping in to help me as soon as I decided to switch and get a PhD. . . . This is an excellent example of faculty members’ willingness to go the extra mile to help me reach my goals.”

— NICOLE DONAHOO

really trying to rise to the occasion,” Thornock says. And fellow faculty members agree: “When people believe deeply in and are fully committed to the mission of their institution, they’re willing to give their all to contributing to that institution’s success—that’s what’s happening here in the SOA,” Prawitt says.

“Research is a creative process,” adds Lewis-Western. “It’s thinking about things in a different way. If you feel a lot of pressure to be competitive or closed off, I think it reduces your ability to be creative. In contrast, if you feel inspired by your colleagues, it amplifies your ability to be creative. I think we have a culture that lifts and inspires each other, and it translates to research productivity despite the fact that our faculty probably spends less time on research than an average faculty member at another university because we spend more time with students.”

Hannah Judd, a BYU SOA alum who just graduated with her PhD from Texas A&M University, has accepted an offer to return to BYU Marriott as a faculty member this fall because of the culture she experienced as a student. “I always appreciated how much all the faculty supported me,” she shares. “They imbued me with confidence that I could be successful at pursuing a PhD while supporting me in any choice that I made, whether that ultimately led to a PhD or not. I always knew that they cared about me as a person and had my best interests at heart.” And the opportunity to join such a remarkable faculty was one she was happy to take. Judd continues, “I want to be a part of a group of faculty members who are

collaborative and supportive of one another, who value high-quality research in tandem with high-quality teaching and mentorship, and who actively work to advance BYU’s mission and create a Christ-centered, spiritually enriching environment.”

Nicole Donahoo, a current PhD student at the University of Illinois at Urbana-Champaign, also appreciates the SOA faculty: “The examples of the professors at BYU have greatly influenced me. As a student I was impressed by not only their intelligence and their accomplishments in academia but also their testimonies of Jesus Christ and their genuine care for their students. I admired their ability to succeed in research and develop themselves and the students around them. I think about their examples often and aspire to be like them as I craft my future career. They have given me an excellent standard to aspire to!”

This standard has made BYU Marriott’s School of Accountancy the most well-rounded accounting program in the world. “BYU charges us to be excellent and most BYU faculty try to meet that lofty challenge,” Wood says. “Each successive generation of faculty builds on the legacy of past faculty efforts, and we continue to advance and improve. The ‘secret sauce’ is that line upon line, here a little and there a little, faculty members make BYU better. Couple that with talented students and generous alumni, and we’ve built something pretty special. I think it will only continue to become greater as we continue that same path.”

STUDENT LIFE

*For more than 40 years, the JD/MAcc program has opened doors of opportunity for students interested in the intersection of accounting and law. The integrated program is both intellectually challenging and incredibly rewarding. Three SOA students—(from left to right) **Jeremy Duvall**, **Brianna Landon**, and **Matt Johnson**—each had different paths to the JD/MAcc program, and their future pursuits are also distinct. Read more about their individual journeys on page 16.*



Student Report

STUDENT DEMOGRAPHICS	MACC	BS ACC
Number of fall 2022 applicants	235	360
Students entering fall 2022	166	300
Female	26%	29%
International	8%	7%
Minority	7%	9%
Married	38%	29%
Returned missionaries	90%	85%
Bilingual	57%	71%
States represented	29	33
Countries represented	11	17
Average entering GPA	3.83	3.74

CLASS OF 2023	MACC	BS ACC
Average starting base salary	\$75,300	\$71,300
Placed by 3 months after graduation	97%	100%

BYU MARRIOTT FINANCIAL AID*	MACC	BS ACC
Number of students receiving scholarships	73	148
Percent of students receiving scholarships	100%	38%
Amount awarded	\$170,473	\$625,652

*Does not include university or federal aid

Undergraduate Rankings

RANK	PROGRAM	SOURCE	YEAR
1st	Accounting	<i>College Factual Best Value</i>	2023
2nd	Accounting	<i>The Big 4 Accounting Firms</i>	2023
3rd	Accounting	<i>U.S. News & World Report</i>	2023

Graduate Rankings

RANK	PROGRAM	SOURCE	YEAR
2nd	Accounting	<i>The Big 4 Accounting Firms</i>	2022
2nd	MAcc	<i>Public Accounting Report</i>	2019
4th	MAcc	<i>U.S. News & World Report</i>	2021

A MAcc Student's Path to Internships and Taxes



Beta Alpha Psi (BAP) vice president **Joseph Hsu**, a first-year MAcc student in BYU Marriott's School of Accountancy, embraces connection and promotes networking as a successful strategy for planning a career in the accounting industry. Hsu is an upbeat, engaging individual who is always ready to serve and mentor his peers, either as a TA for Accounting 310: Principles of Accounting 2 or as a resource for younger students.

Originally from Taiwan, Hsu moved to Houston with his family when he was six years old. During his first year at BYU, Hsu enjoyed taking the first prerequisites for the big three majors in the business school: finance, information systems, and accounting.

"Looking back on the experience, accounting resonated with me the most," he recalls. "I think it was the most challenging for me; it was hard, but it was satisfying."

Hsu served in the Canada Montreal Mission, Mandarin speaking, from 2018 to 2020, and then he began looking for an internship. "Most of my friends back home are not members of the Church," he says. "When I was on my mission, they were going through college, also majoring in business. As soon as I got back, they helped me update my résumé and mentored me on the importance of internships. Compared to them, I felt like I was behind, so I decided to go get an internship." Hsu accepted an internship for tax at a small accounting firm in Murray, Utah. He also became involved with BAP's Volunteer Income Tax Assistance program the year before he applied to BYU Marriott.

After being accepted into the SOA program and entering the junior core, Hsu had to choose a program and emphasis. Because of his internship experience, he already knew that tax would be his end goal. "The way I think is more aligned with tax than audit," he states, noting that he prefers the defined gray area of tax over the professional judgement of audit.

However, having a defined gray area does not preclude critical thinking skills. Hsu enjoyed the

course on critical thinking in the accounting program because he learned about the vital importance of analysis, application, and consulting skills in the accounting world and in everyday life. "The class teaches how to recognize your biases and realize how the bias might cloud your judgment of facts," he says. "Whenever I'm encountering something new, I ask, 'Am I taking things for what they are? Or am I being clouded by my past experiences or a subconscious bias I have?'"

BYU Marriott faculty members can offer excellent career advisement and connect students to alumni with similar strengths and interests, and Hsu is grateful for the support of **Brian Voigt** and **Jenn Maroney**, who provided him with opportunities to progress in his career. When Hsu was interested in consulting, he approached Voigt, and Voigt recommended that Hsu talk to consulting firm Alvarez & Marsal. "Networking and getting to know the recruiters and partners personally goes a long way," Voigt says. "It's much better than just attending an info session and shooting out your résumé." Hsu interned with Alvarez & Marsal in 2022 in their M&A group and will return to work with them this summer. He hopes to join the company full-time after his graduation.

Journeys of Faith

Ryan Quade, a current BYU JD/MAcc student, came to BYU in an act of faith. All through his youth, Quade planned to study journalism at a local university in his home state of Missouri. “But then two things happened,” Quade explains. “First, the Lord told me that I needed to go to BYU. Second, I was hired by a local CPA to digitize old accounting records. She saw my interest in the work and began assigning me more responsibilities.” By the time Quade started his freshman year at BYU, he had experience in audit, tax, and bookkeeping, and he was set on studying accounting.

Quade’s experience at BYU Marriott’s School of Accountancy is a powerful reflection of the university’s aim to provide education that is both spiritually strengthening and educationally enlarging. “I always tell people that the most spiritually uplifting program on campus is accounting! Every accounting class I’ve taken has taught me gospel principles that inspire me to be a better disciple.”

One such gospel principle is stewardship. In 2020, Quade met **Thomas Stanford** (MAcc ’21), president of the BYU Earth Stewardship Club, and Stanford challenged Quade to become more involved with sustainability efforts. “After meeting Thomas, I started to recognize that stewardship is at the core of what we do as accountants.” Today, Quade serves as a founding member and events colead for the Student

Sustainability Initiative, a cross-disciplinary group of BYU students. “Our initiative is to promote environmental stewardship in as many ways as possible, from organizing film screenings to teaching foraging to hosting zero-waste potlucks,” he says.

Quade also recalls the many times his accounting professors have inspired him with their examples of Christlike service. One such occasion was in August 2020, at the height of the COVID-19 pandemic. “I had some underlying health issues,” Quade notes, “and a few days before the start of the semester, my family and I received this strong prompting that I needed to stay home.” After making a call to **Cassy Budd**, the junior core advisor, Quade was approved to stay remote for the junior core year.

Reflecting on the experience, Quade says, “It was simply incredible. The countless hours professors put in to support all of us remote students, the way the entire junior core class pulled together—it really was a taste of Zion.”

Quade’s journey of faith continued after he learned about the JD/MAcc program. “I never considered being a lawyer, but I kept thinking of President Gordon B. Hinckley’s charge to ‘get all of the education that you possibly can.’ So I took the necessary steps, and after being admitted to BYU Law, I felt a strong confirmation that the program was right for me.”



In the summer before law school, Quade took the CPA exams, ultimately qualifying for the Elijah Watt Sells Award. He was then approached by Universal CPA, a startup that provides review courses for CPA candidates. “They asked if I would like to work part-time. Though I knew law school would be tough, I just couldn’t give accounting up,” he laughed. “A few months in, when the founder asked if I knew anyone else who could join the team, **Dexter Wadsworth** (MAcc ’22) immediately came to mind.”

Quade and Wadsworth together form the product team for Universal. “As a startup, we get to innovate with the best in technology, but more importantly, we can build one-on-one connections with CPA candidates,” Quade says. “And that’s what is really special: being able to serve the candidates by using our BYU education.”

As Quade looks ahead to a career in tax law, he is thankful for the support of BYU professors and peers and the spiritual prompting that started his journey of faith.

Golf, Accounting, and the Opportunity to Balance Both

Recent MAcc graduate **Allysha Mae Mateo** has golfed since she was eight years old, but she had no clue she would end up in Utah as a golfer for the BYU Cougars while also earning an accounting degree.

Mateo's parents immigrated from the Philippines to Hawaii before Mateo was born, making her a first-generation American-born citizen. Her parents encouraged her to be involved in sports at a young age, but she had little interest in her father's favorite pastime, golf. Mateo instead decided to pursue tennis, but her interest in golf was piqued when a boy in her tennis class showed off his golf medal. "I thought, 'If he can do it, I can do it.' I got my parents to sign me up for golf," she says. "I did group lessons and ended up really liking it."

When it came time to choose a major, Mateo tried a couple of things before she found the perfect fit. At first she thought she would become a surgeon, following the path of medicine her mother had taken, but her first biology class quickly disabused her of that notion. She then considered studying engineering like her dad did, but she realized that it would be intensely difficult to balance doing her engineering coursework with being an athlete. When she learned of BYU's renowned business school and great athletic programs, she began to consider attending school in Provo.

"Honestly, I had no idea BYU existed outside of BYU-Hawaii," she says. "Two great golfers who were older than me committed to BYU, and that kind of started me looking at the school. I did my research, talked to the coach, and found my way here. Part of the reason I'm here is because of the coach and the strong academics at BYU, specifically BYU Marriott. I never thought I'd be here, but I'm grateful that I came to BYU and to the School of Accountancy (SOA) program."

Mateo is looking forward to the steady, stable career that accounting provides. "I've had a lot of people ask me if I wanted to go pro," Mateo says. "I've seen quite a few people who have gone that route. I've



seen the lifestyle they live; being on the road so much and dedicating their lives to the sport is commendable, but that's not something I see myself doing. I'm happy that I have this accounting degree to provide me with opportunities outside of golf, and I want to continue playing golf for fun and hopefully use that to connect with clients."

Mateo's dedication to school shows in her performance in the SOA, as does her natural aptitude for numbers. She has found balance and success in her responsibilities through prioritization and time management. "For me, it helps to schedule out my day and see when I'm going to do certain things and make sure I do things on my priority list," she notes.

Every day she accomplishes tasks to achieve her goals; she also deletes social media during the school year to help her stay focused. Student athletes have busy schedules, and Mateo recognizes that they have chosen to sign up for the load. When asked for her advice on how to balance schoolwork with athletics, she says, "Even though you might not see the results right away, you're doing what needs to be done."

JD/MAcc Program Students

For more than 40 years, BYU has offered an inspiring opportunity to MAcc students who are considering pursuing a law degree. The JD/MAcc integrated program accommodates accounting students into a blended course schedule of business classes at BYU Marriott and law classes at the J. Reuben Clark Law School. During the first year of the integrated program, students can take classes from both schools. This allows them to complete their master's degree in accountancy and finish a law degree in the same time frame as pursuing a law degree alone.

The combined program is demanding but rewarding. Many JD/MAcc students have landed their dream jobs in areas that use both their law and accounting degrees, and the students feel well equipped to meet all of their clients' business needs. Three students from the JD/MAcc program—**Brianna Landon**, from Ammon, Idaho; **Jeremy Duvall**, from Temecula, California; and **Matt Johnson**, from Hastings, Michigan—agree that their accounting degrees make them better lawyers and their law degrees make them better accountants. They point out that the JD/MAcc program combines two educational experiences in a way that is both intellectually challenging and incredibly rewarding, and they would recommend the integrated program to other BYU students.

While Landon, Duvall, and Johnson share an appreciation of the program, each followed different paths to pursuing law and accounting. During her first year in the School of Accountancy's (SOA) MAcc program,

Landon really enjoyed researching case studies and presenting evidence in **Jeff Wilks's** Advanced Accounting Research class, and this inspired her to explore the JD/MAcc program. Landon currently serves as the president of the BYU Tax Policy Association, and she loves finding ways to apply both her accounting and law skills outside of the classroom. She desires to continue challenging herself in her education.

Duvall was drawn to the SOA program but didn't consider law school until later. "Although I was initially unsure about what I wanted to do with my career, I knew the SOA program would provide a solid foundation to build upon for any career in business," says Duvall. After completing two years of law school, Duvall says he now recognizes that his "accounting foundation will be incredibly valuable in any corporate law practice group." He continues, "This degree will grow your intellectual capacity, expand your professional network, open doors to amazing jobs, and increase your earning potential."

Johnson comes from a family of accountants and quickly became familiar with the success and opportunities afforded by the SOA. He began to pursue law when he realized his favorite areas of accounting were the intersections of accounting and law. "I love research, I love negotiating, I love drafting, and I love policymaking," he says. "While interning for an accounting firm, I realized that most of the jobs that include these tasks fall in lawyer territory."

These students' paths to the JD/MAcc program differed, and their future pursuits are also distinct. Landon, who just finished her first year of law school and worked in corporate litigation this summer, plans to continue exploring different career paths while keeping her options open. Duvall will finish his degrees at BYU soon and then work at Kirkland & Ellis LLP (an international corporate law firm renowned for its strong private equity and M&A practice groups). Johnson graduated in April and began working as a law clerk on the Delaware Court of Chancery (a court known as the landing spot for high-profile corporate litigation) in August.





Guiding Impressions, Hidden Gems

When international MAcc student **Jae Hunt** left his home in Perth, Australia, to attend BYU, he was not the first in his family to experience international transitions. His English and Korean parents had moved to Australia from South Korea before Hunt was born. But Hunt's unique path to BYU was built on inspiration and faith.

Hunt studied physiology at the University of Western Australia, and then he left to serve a full-time mission in Thailand. While on his mission, Hunt met his wife, Jesse Morganti, and was introduced to the idea of attending BYU. After completing his mission, he made the decision to apply to the university.

"I was considering changing my major," Hunt says. "I found physiology interesting, but I couldn't see myself becoming a doctor." He decided that if he were accepted at BYU, he would go.

"I got accepted to BYU around the same time my wife and I were praying about whether we should get married," Hunt recalls. "We prayed about marriage and my schooling. When we talked about it, she said, 'God told me we

should get married,' and I said, 'God told me I should go to BYU.'" Hunt transferred to BYU as a public health major and a business minor, and after about a year at BYU, he married Morganti.

In his first semester at BYU, Hunt took Accounting 200 and found that the topics were intuitive for him because he enjoyed budgeting and thought accounting was interesting. When he realized that BYU Marriott's School of Accountancy (SOA) program was one of the highest-ranked programs in the nation, he thought, "I should do accounting. Maybe this is the reason I was supposed to come to BYU."

After much deliberation and temple attendance, Hunt received the impression to switch majors. He considered studying information systems but chose accounting for the overall opportunities it would provide. One such opportunity was an internship that has shaped his career. Hunt describes himself as introverted, yet in a casual conversation with a stranger, he met a fellow accounting student who connected him with a student of similar interests.

Because of the conversation, Hunt learned about a job he hadn't considered (tax technology consulting), which led to an internship position that turned into an offer for a full-time job after he graduated in April 2023.

The SOA's national reputation helped Hunt get placed in a good, entry-level job position within the United States, which will aid him in finding a good position when he moves back to Australia, where BYU is not widely known. Hunt acknowledges that utilizing BYU International Student and Scholar Services, becoming involved in the accounting program's Ohana groups to network, and working for the SOA's alumni director have made the accounting world more tangible and exciting for him.

Hunt recommends that students who want to network and find internships should find their strengths, know what they love, and then choose something that applies to those strengths or interests. He defines strengths as "not what you're good at doing but what you enjoy doing that you're also capable of doing. For me, I'm naturally good at accounting, but I enjoy working with the data systems of accounting more: I was looking for jobs where I'm cleaning data or doing automation within processes."

The combination of networking and finding the right internship led Hunt to a job that he loves. "Tax technology consulting is such a nuanced thing. I was working with and cleaning data—two tasks that interest me," he continues, "I feel like it was a hidden gem in the public accounting world."





FACULTY/ STAFF NEWS

*During the 2022–23 school year, the School of Accountancy (SOA) welcomed five new faculty members to the Tanner Building. Each of these professors—(back, left to right) **Zack Fox, Jonathan Liljegren, Brant Christensen**, (front) **Sheri Thomas**, and **Jon Kerr**—brings a wealth of experience and knowledge to the SOA's prestigious accounting programs. With their unique backgrounds and valuable insights, these professors have joined the SOA faculty to make a positive and lasting impact on students and contribute to the spiritually uplifting environment. Read more about each of our new faculty members on pages 22–26.*

Faculty Report

Professorships

PROFESSORSHIP	2022-23 RECIPIENT
Andersen Foundation	Scott L. Summers
Glenn D. Ardis	David A. Wood
Robert Call/Deloitte	Brian C. Spilker
Deloitte	Monte R. Swain
EY	T. Jeffrey Wilks
John W. & Nancy S. Hardy	Jacob R. Thornock
KPMG	F. Greg Burton

PROFESSORSHIP	2022-23 RECIPIENT
LeRay McAllister/ Deloitte Foundation Distinguished	Douglas F. Prawitt
Mary & Ellis	Mark F. Zimbelman
Norm & Cindy Nemrow Excellence in Teaching	Cassy J. Budd
K. Fred Skousen	Michael S. Drake
Robert J. Smith	William B. Tayler

Fellowships

FELLOWSHIP	2022-23 RECIPIENT
LeAnn Albrecht	Abigail Allen
Andersen Foundation	Timothy A. Seidel
Deloitte Professional	Melissa P. Larson
Deloitte Professional	Joshua A. Lee

FELLOWSHIP	2022-23 RECIPIENT
Rachel Martin	Melissa F. Lewis-Western
PwC	Travis Dyer
Robert J. Smith	Troy K. Lewis
Warnick/Deloitte	Steven D. Smith

2022-23 Faculty Awards

Troy K. Lewis: 2022 Utah Association of CPAs Outstanding Educator Award and BYU Early Career Teaching Award

Jacob R. Thornock: 2022 BYU Karl G. Maeser Research and Creative Arts Award

Douglas F. Prawitt: 2023 Elected as Lead Director for COSO

David A. Wood: 2023 Notable Contribution to the Accounting Information Systems Literature Award for paper “Robotic Process Automation in Public Accounting”

Teaching Students to Appreciate the Simple Things

David Cottrell was no stranger to BYU Marriott's School of Accountancy (SOA) when he joined the school's faculty three decades ago. Cottrell was first a student in the SOA, graduating with his bachelor's degree and then quickly returning to the department as an accounting instructor while earning his master of accountancy and master of health administration degrees. With a doctorate in his sights, Cottrell then moved to Columbus, Ohio, to earn his PhD degree from The Ohio State University while working as a graduate teaching assistant.

In 1992, Cottrell made the move back to Provo as a newly hired assistant professor of accounting and information systems. Recognized for his years of dedication and his academic contributions, he became an associate professor in 2006 and served as the associate director of the SOA from 2009 to 2016.

Cottrell has been nominated by peers, alumni, and students for multiple teaching awards in both accounting and finance, twice being named BYU Faculty Fellow in Teaching and Learning with Technology. His passion for accounting and business is evident, and students enjoy his energy, humor, and ability to invite spiritual experiences into the classroom.

His ever-growing portfolio includes regular presentations to major accounting firms and trainings for the American Accounting Association on the subject of teaching with technology. He has authored and coauthored articles published in all of the major academic and professional accounting journals, such as *Advances in Accounting Education*, *The Quarterly Review of Distance Education*, *Issues in Accounting Education*, *The Journal of Accounting Case Research*, *AICPA Professor/Practitioner Case Development Program*, *Business Credit Magazine*, *The CPA Journal*, *The Journal of International Taxation*, *Internal Auditor*, *Journal of Accountancy*, *Internal Auditor*, and *Healthcare Financial Management*. He recently collaborated on the 13th edition of the *Advanced Financial Accounting* textbook, published by McGraw Hill.



Cottrell loves to remind students about the power of “small and simple things” (Alma 37:6) and often quotes coach John Wooden’s advice: “Don’t let what you can’t do stop you from doing what you can do.” Cottrell appreciates the simple things in his own life, especially when it comes to family and BYU football. He and his wife, Angela, are the proud parents of five BYU graduates. So far, they have 12 grandchildren who are eagerly anticipating their turn to be Cougars.

Cottrell’s tenure at the SOA spanned more than 30 years. Although he is now retiring, his contributions will have a lasting effect on the pedagogy and the students of the accounting program. Cottrell says he will miss his interactions with friends and students, but he invites any of them to drop by LaVell Edwards Stadium and visit him in section 5, row 8 during BYU’s home football games. “At least for the next few decades,” Cottrell adds.

Embracing the Family Business



For School of Accountancy professor **Brant Christensen**, educating others is the family business. But it's not just about being in the classroom. Understanding that life as a student can be challenging, Christensen personally mentors his students at the BYU Marriott School of Business, just as his professors mentored him.

Christensen was raised in Columbus, Ohio, by his father, a university professor, and his mother, a former elementary school teacher. Education was always emphasized in their home, and two of his siblings also went on to earn doctorates.

During his high school years, Christensen's parents were called to serve as mission leaders in São Paulo, Brazil, where they taught and mentored hundreds of missionaries for The Church of Jesus Christ of Latter-day Saints. Initially Christensen was very reluctant to move to Brazil,

“In the end, I wanted to follow in the footsteps of my BYU professors.”

but in hindsight he realized that his time in Brazil was one of the greatest experiences of his life. There, Christensen witnessed how effective mentorship and teaching impact individuals who crave knowledge. “I have no doubt that my experience in Brazil was exactly what I needed at that time,” he says.

After returning to the US, Christensen enrolled at BYU, where he found his classes to be difficult. Thankfully, his professors generously helped him. “Looking back on my professors, I realize that my relationships with them reinforced my ability to persevere. They taught me how to learn and work hard but also how to be a better person,” he says.

Christensen then served a mission for The Church of Jesus Christ of Latter-day Saints in Leipzig, Germany. When he returned to BYU, he focused on deciding what to study. He considered medicine, German, and linguistics before he found his way to the business school. Eventually he decided on accounting, and he's never looked back.

While working toward his accounting degree, Christensen taught German at the Provo Missionary Training Center (MTC). “Teaching at the MTC

had an enormous impact on me,” he says. His decision to teach German solidified his desire to make educating others a priority in his career.

Christensen graduated with a master's degree from BYU Marriott's School of Accountancy in 2009, and then worked as a CPA in public accounting for a time before pursuing a PhD in accounting at Texas A&M University.

After holding faculty positions at the University of Missouri and the University of Oklahoma, Christensen and his family moved back to Provo in 2022.

“My professors from the accounting program had an undeniably positive impact on the focus of my own career,” he acknowledges. “In the end, I wanted to follow in the footsteps of my BYU professors.”

In his new position at BYU Marriott, Christensen is excited to mentor and serve students as his parents did for their missionaries and his professors did for him so many years ago. “I know life can be extremely challenging for our students,” he says, “but I hope they leave school with a strong testimony that God loves them and is watching out for them, even when—or especially when—things get tough.”

Inclined Toward Education



After spending most of his career in corporate accounting, **Jonathan Liljegren** realized that helping students in the classroom elevated his job satisfaction while giving him the opportunity to serve the upcoming generation. As a newly appointed associate teaching professor of accounting, Liljegren combines his passion for the gospel of Jesus Christ and accounting by teaching at the BYU Marriott School of Business.

Liljegren discovered his enthusiasm for accounting early in life. “I have been hooked on accounting since high school,” he explains. “I participated in the high school business program, and that’s where I learned I wanted to go into accounting.”

After graduating high school, Liljegren wasted no time in pursuing an accounting degree at BYU. “Before I served a mission for The Church of Jesus Christ of Latter-day Saints in Brazil, I had already gotten involved in doing research

for some of my accounting professors. Eventually, I enrolled in the PhD Prep Track, but I realized that I wanted to experience the thrill of working in practice,” he says. His professors, recognizing his talent for teaching, encouraged him to consider teaching later in his career.

Liljegren completed his bachelor’s and master’s degrees in accounting at BYU Marriott before relocating to the Washington, DC, area and starting his career at PricewaterhouseCoopers.

As he advised various accounting teams at work, he developed a growing interest in teaching. “I took a couple of years to settle in, and then decided I would be interested in adjunct teaching on the side of my current job,” he says.

Each day, Liljegren juggled multiple responsibilities: working at the accounting firm, teaching auditing at George Mason University, and even teaching high school seminary for the Church. “I dabbled in a little bit of everything and kept myself well rounded,” he explains. During this time, Liljegren realized that maintaining a balanced career ushered in great opportunities and gave him high job satisfaction.

However, Liljegren’s job satisfaction in teaching came with one caveat: no research requirements. “I wanted to stay connected to the business side and feel the thrill of collecting and tracking finances,” he explains. Passing on his love for accounting to eager students

was equally thrilling for him. “I wanted to focus on the student experience without the pressure to perform research.” Thankfully, his adjunct position at George Mason allowed him to do exactly that for 13 semesters.

Liljegren loved his time in Washington, DC, but he craved new adventures. He decided to move his family west for a professional opportunity with Amazon in Seattle.

Over the next few years he enjoyed his work, but he yearned to inspire young minds again. “While at Amazon, I wasn’t teaching seminary or college classes, and I missed seeing the lights go on in students’ eyes after they mastered a concept,” Liljegren says. “When BYU Marriott was looking for teachers in accounting, I jumped at the chance.”

Since embarking on this new journey in the School of Accountancy, Liljegren has realized that the students inspire him as much as he inspires them. “I enjoy the brilliance of our students and the talents they bring to the classroom. Their talents allow us to excel,” he says.

In his classroom, Liljegren draws on his experience teaching both seminary and accounting. “Where else could I do the two things that I loved doing when I lived in Washington, DC, which were teaching the gospel and teaching accounting?” he asks. “Now at BYU, I can do them both at the same time.”

Faith and Hard Numbers

Accounting professor **Sheri Thomas** often glances at the two quotes on the wall of her Tanner Building office. The first one says, “Today I choose to be brave. I choose courage over comfort.” This simple phrase became Thomas’s motto during a difficult stage of her life, and choosing to have courage in the face of life-altering trials helped her realize her dream to teach accounting.

Thomas first fell in love with teaching when she taught an introductory accounting course during her time in the master of accountancy program at BYU Marriott’s School of Accountancy (SOA). Thomas graduated in 1989 and started working for accounting firms, but she never forgot her love for leading a classroom. “That teaching experience was always in the back of my mind,” she recalls. Now a full-time faculty member at the SOA, Thomas reflects on how her life path has been nothing like what she had planned.

As a young accounting student, Thomas prepared to enter the workforce but dreamed of building a family and being a stay-at-home mother. And for a while, she lived that dream. But when her husband abruptly left 15 years ago, Thomas was left to care and provide for her four children alone. “I was so scared of being a single working mother,” Thomas says. “And I couldn’t have confidently provided the way I did if I had not finished my master’s at BYU in 1989.”

When Thomas reentered the workforce as a single mother, she faced challenges working in a male-dominated field. “Sometimes when I spoke up, I felt I wasn’t heard with the same level of respect or acceptance as a male colleague,” she says. Thomas had to find the courage to confront those who treated her unfairly. Choosing to push through uncomfortable situations eventually brought her to the top of the corporate ladder, and she served as the chief financial officer (CFO) of Cohorex Medical for 13 years.

For most of this period, Thomas was also part-time faculty at BYU Marriott. Unlike many others in academia, she never pursued a doctorate. Even so, her professional experience prepared her to teach. “I built up my teaching experience at colleges that hired professionals,” Thomas says. “My work in accounting and as a CFO afforded me the opportunity to teach here at BYU.”

In 2022, Thomas accepted a full-time faculty position at BYU Marriott. Through her unexpected challenges, Thomas’s faith in Christ has been the main source of her courage. “I knew I needed Him as my partner throughout my trials as a single working mother. I firmly believe that Christ makes more of us than we could have ever made by ourselves,” she says.

Thomas also finds daily motivation in the second quote displayed in her office, the famous “Man in the Arena” passage from



President Teddy Roosevelt’s “Citizenship in a Republic” speech: “The credit belongs to the [person] who is actually in the arena, . . . who strives valiantly . . . and . . . if [they fail,] at least [they fail] while daring greatly.”

Thomas has treasured these words since she was in college. She shares, “When I’m feeling insecure or like I don’t dare to go try something new or to put myself out there, I read that quote and choose to charge forward.”

As a teacher, Thomas hopes to inspire her accounting students with the same courage she finds from the quotes hanging on her office wall. “I can share my life experience to give my hardworking students strength,” she says. “The accounting program is not easy, and they have their whole lives ahead of them.” But when Thomas looks back at the path that led her to this point in her life, she can say with confidence, “I’m living my dream now!”

Where Bees and Accounting Collide

Jon Kerr's career has taken him to Washington, New York, and Ohio, and now it has brought this accountancy professor and part-time beekeeper back to BYU—the place where his family and his dreams of teaching began.

A native of the Seattle area, Kerr earned a BA in accounting and a MAcc from the BYU Marriott School of Business. Kerr's uncle was a BYU Marriott accounting professor, and his exceptional teaching and love for his students inspired Kerr to pursue a teaching career. Passionate about tax law and eager to learn, he applied and was admitted to multiple law schools. "I always thought I would be a professor of tax law," Kerr says. "But when my wife and I found out we were having a baby, we decided it would be best for me to start working in an accounting firm and come back to teaching later."

Kerr began working for accounting firm Grant Thornton LLP in Seattle to provide for his growing family. Although Kerr was close to his hometown and working a stable job, he couldn't ignore his desire to teach and to spend more time with his family, especially during the long hours of tax season.

Kerr moved with his family to the heart of New York City so he could earn an accounting PhD at Columbia University. After getting his PhD, he taught and researched for four years at

Baruch University. He continued to research tax law, and he traveled with students to present his findings across the United States.

While Kerr's time in New York was fulfilling, his family soon outgrew the small apartments available in the city, so he accepted a teaching position with The Ohio State University. In the green landscape of Ohio, Kerr continued to flourish while balancing teaching and family life. "Since we had been confined to the city for so long and now had land, I started pursuing agricultural hobbies like beekeeping and eventually selling honey," he says.

This newfound hobby wasn't an individual effort; Kerr's six-year-old daughter was fascinated by beekeeping and honey. "We decided to work out a business deal," Kerr explains. He would sell his honey jars to his daughter and then let her mark up the price and sell to buyers. "We attracted really good business with our little stand, and my daughter and I loved it."

"The students here are phenomenal—they are high achievers and are so capable. I love that I can talk about gospel topics in my lectures."



"After five years in Ohio, it was time to be close to family again," Kerr says. "We had been a five-hour flight away from family for over 10 years, and both our parents were older. It was time to return." When a faculty position opened at the School of Accountancy, Kerr applied.

Although this is Kerr's first year teaching tax law at BYU Marriott, the position is a great fit. He especially enjoys interacting with the student body and focusing on Christ-centered learning. "The students here are phenomenal—they are high achievers and are so capable," he says. "I love that I can talk about gospel topics in my lectures."

Kerr is grateful to be furthering his professorial career in the same place where he first envisioned it and to be raising his family where he and his wife first met. And in his free time, Kerr is excited to begin beekeeping in the Beehive State.

Adjusting the Game Plan



A native of Spanish Fork, Utah, **Zach Fox** grew up spending most of his time on the football field. Hard work, talent, and love of the game eventually landed him on the Utah Tech University (then Dixie State) football team, where he excelled as a wide receiver for four years. Fox's football playing days are behind him now, but the lessons he learned on the field—especially the importance of “showing up”—apply to his new role as an assistant professor of accounting in BYU Marriott's School of Accountancy (SOA).

When he wasn't on the football field, Fox studied accounting. After graduating from Utah Tech, he worked at the Utah State Tax Commission for two years. “During that time, I discovered I wanted to get a PhD. I really liked the mentorship aspect of the career,” he explains. “Playing football taught me that if I earned a PhD, I could coach students in the classroom just as I was coached on the field.

“I knew BYU Marriott had a great accounting program, but I didn't consider applying until he encouraged me to try.”

I could be a mentor for students who wanted to learn.”

During his time at the tax commission, Fox began applying to PhD programs. He was in his final interview with the University of Alabama when a conversation with **Peter Johnson**, a former SOA professor, made him change course. Johnson suggested that Fox first earn a master's degree in accounting at BYU Marriott. “I knew the SOA had a great accounting program, but I didn't consider applying until he encouraged me to try,” Fox explains.

For Fox, changing the game plan and setting his sights on BYU Marriott impacted both his immediate course of education and future career decisions. “I had way more opportunities and doors open to me, in terms of PhD programs, because I came here first,” he adds. “I was able to select between several really good schools.”

Fox completed the master of accountancy program at BYU Marriott and then began his PhD at the University of Oregon. “The Lord was in the details, telling me where I needed to go,” he says. In

Oregon he worked with compassionate mentors of diverse faiths and backgrounds who guided him in his studies. “There are really amazing people in this world who are blessed by our Heavenly Father that aren't necessarily members of the Church.”

After finishing his PhD and going through a trying divorce, Fox moved his family to College Station, Texas, to work at Texas A&M University. “I was a single dad in Texas, and that was tough,” he says. Although his new life was challenging, he always felt supported by the campus community in College Station. On occasion, friends and neighbors took care of Fox's three children while he worked. Fox stayed at Texas A&M until the opportunity at BYU Marriott (and claims he wouldn't have left Texas for any other reason).

Now at BYU Marriott, Fox appreciates being able to live near loved ones who support him and his children. He recently remarried and enjoys camping with his wife and family. “I just wouldn't have been able to get that side of my life figured out had I not come back to BYU,” Fox says.

Throughout his life, Fox has realized that always showing up—confronting his challenges—has helped him evaluate his priorities. He says, “Honestly, my family is my main priority, and my challenges have taught me to prioritize my family first. My career can come second.”

Faculty Publications

Critically Reviewed Scholarly Journal Articles

Greg Burton, William Heninger, Scott Summers, and David Wood, “Accounting Academics’ Perceptions of 12 Research Journals,” *Issues in Accounting Education*

Brant Christensen, “Does Audit Regulation Improve the Underlying Information Used by Managers? Evidence from PCAOB Inspection Access and Management Forecast Accuracy,” *Accounting, Organizations, and Society*

Brant Christensen, “The Audit Quality Effects of Small Audit Firm Mergers in the United States,” *Auditing: A Journal of Practice and Theory* (forthcoming)

Brant Christensen, “The PCAOB Inspection Process: A Client-Level Analysis of a Large Firm’s Experience,” *Auditing: A Journal of Practice and Theory*

Brant Christensen and Tim Seidel, “Do Auditors’ Incentives Affect Materiality Assessments of Prior-Period Misstatements?” *Accounting, Organizations, and Society*

Michael Drake, “Discussion of ‘Why Can’t I Trade? Exchange Discretionary in Calling Halts,’” *Contemporary Accounting Research*

Michael Drake, “Brokerage House IPOs and Analyst Forecast Quality,” *Management Science* (forthcoming)

Michael Drake, “The Relevance of Non-Income Tax Relief,” *Contemporary Accounting Research*

Zackery Fox, “Beyond Borders: Uncertainty in Supragovernmental Tax Enforcement and Corporate Investment,” *The Accounting Review*

Melissa Larson, “Are Students Coming to Class Prepared? The Importance of Pre-Class Learning in a Flipped Classroom,” *Issues in Accounting Education*

Melissa Larson and David Wood, “The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions?” *Issues in Accounting Education*

Tim Seidel, “You Can’t Get There from Here: The Influence of an Audit Partner’s Prior Non-Public Accounting Experience on Audit Outcomes,” *Accounting, Organizations, and Society*

Tim Seidel, “Does Visibility of an Engagement Partner’s Association with Recent Client Restatements Increase Fee Pressures from Non-Restating Clients?” *Accounting Horizons*

Bill Tayler, “Commentary: Rebates and Coupons Actually Make Drug Costs Higher,” *Salt Lake Tribune*

Bill Tayler, “The Effect of Wearable Activity Monitor Presence on Step Counts,” *American Journal of Health Behavior*

Melissa Lewis-Western, “Innovations in IPO Deal Structure: Do Up-C IPOs Harm Public Shareholders?” *Management Science* (forthcoming)

Melissa Lewis-Western, “A Simple Approach to Better Distinguish Real Earnings Manipulation from Strategy Changes,” *Contemporary Accounting Research*

David Wood, “Improving Psychological Well-Being of Young Adults by Conducting Family History Research at a Religious University,” *The Journal of Genealogy and Family History*

David Wood, “Scaling the Future of Collecting Internal Audit Interview Evidence,” *ISACA Journal*

David Wood, “The Status of Robotic Process Automation,” *The Routledge Handbook of Accounting Information Systems*

David Wood, “Evidence on Internal Audit Quality from Transitioning to Remote Audits Because of COVID-19,” *Journal of Information Systems*





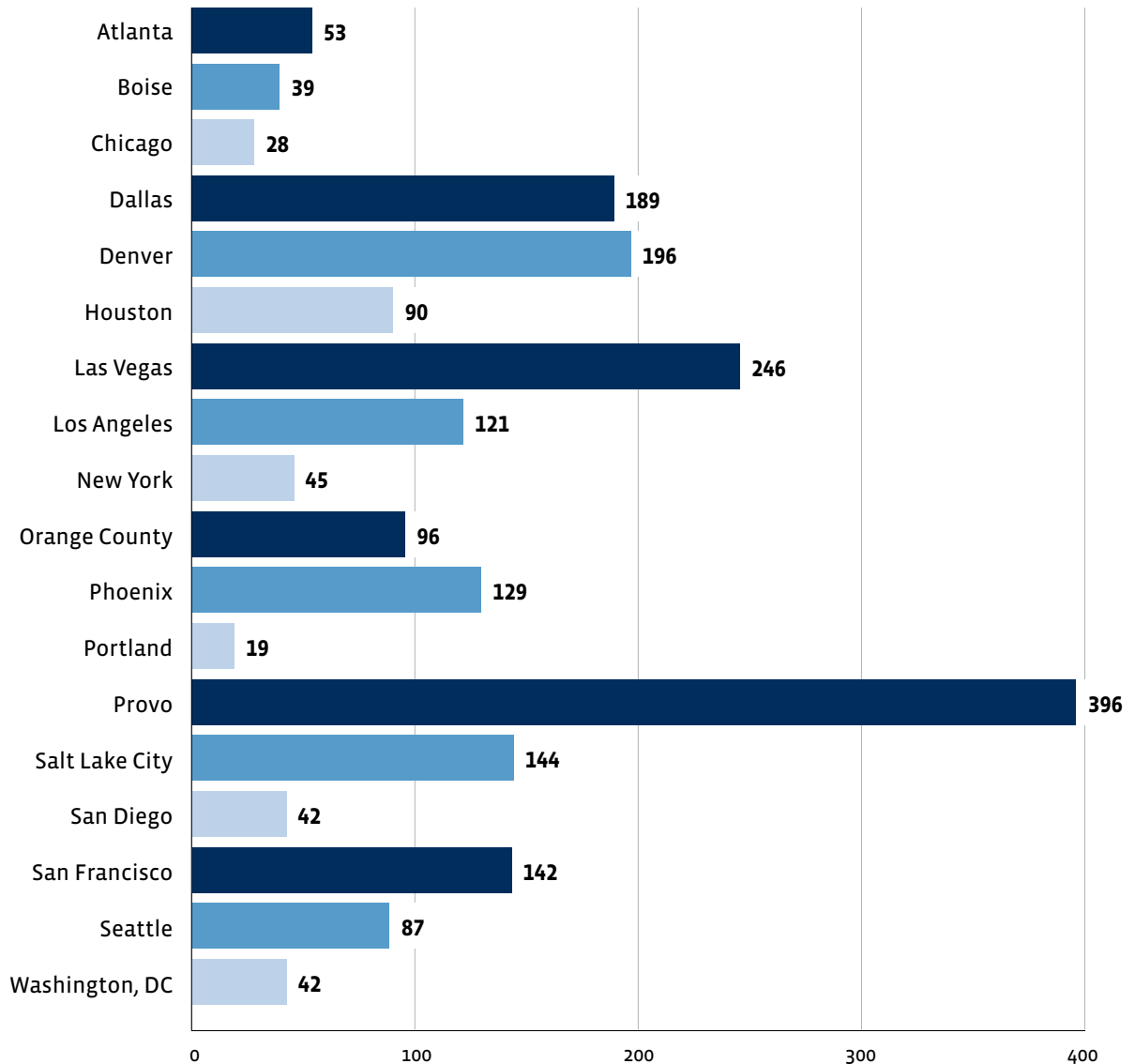
ALUMNI UPDATES

*Spiritual guidance has been important to **Sara Hubbs** throughout her career, and she is grateful for the inspiration she received to transfer to BYU. The accounting program offered flexibility and the opportunity for her to pursue a career while also raising children. Her passion for accounting ultimately led her back to BYU Marriott as an assistant dean of finance and HR. Read her story on page 35.*

Alumni Report

Total living alumni **15,364** | Number of men **12,487** | Number of women **2,877** | International alumni **134**

Alumni who attended events for the Centennial Celebration



From Accountant to Agent

While most high school seniors were writing yearbook messages, School of Accountancy (SOA) alumnus **Curt Haralson** was writing a letter to the Federal Bureau of Investigation (FBI), inquiring about which majors might help him become a special agent.

“I got a generic email reply,” Haralson recalls, “saying, ‘Thanks for your interest. Check our website.’” The advice was basic and impersonal, but as Haralson followed it and saw “accounting” on the website, he took his first steps toward the BYU Marriott School of Business—and ultimately to the bureau and beyond.

When Haralson returned to BYU after serving a Church mission in Everett, Washington, he enrolled in accounting classes. He would need to have at least three years of work experience after graduation before he could even apply for the FBI, which felt like a long shot. But he genuinely excelled in and enjoyed his public accounting classes, and he felt that accounting offered a secure and satisfying future if the FBI route didn’t work out.

After graduating with his MAcc in 2009, Haralson began searching for a job in a dismal job market created by the 2008 recession. Thanks to consistent networking, he ultimately landed a position at a firm in Las Vegas, a city he would call home for the next five years.

While in Vegas, Haralson took a leap and initiated his application

for the bureau. He soon hit a roadblock: the across-the-board federal spending cuts of 2013. “The FBI basically told me that my application made it halfway through the process,” he explains. “They would get back to me when they had the funding.”

Finally in 2015, Haralson’s dream became real—and so did the anticipated sacrifices. Haralson entered the FBI Academy at Quantico, a rigorous 20-week training camp for FBI special agents that doesn’t allow any time off for family. Consequently, Haralson missed the birth of his fourth child. In addition, the He knew that they could be assigned to any of the 56 bureau field offices across the country.

After the Quantico graduation ceremony, Haralson and his wife drove through the night with their two-month newborn and other children to reach their new home: Chicago. One day after leaving Quantico, the Haralsons closed on a house and opened a new chapter of their lives.

Translating his skills as an accountant to bolster his work as an agent was not only possible for Haralson but also pragmatic. “BYU Marriott’s School of Accountancy focused a lot on teamwork and working with a variety of people, which I’ve found critical in both public accounting and investigations,” he shares. “An investigator’s job includes all varieties of problem-solving, which is also a large part of public accounting.”



As a special agent, Haralson investigates public corruption; his cases often involve public officials and civil rights. “Over the past eight years, I’ve been to places I never would have gone otherwise,” he says, including Austria, Colombia, Ghana, and Ukraine.

Haralson pursued additional specialized training to become a nationally certified crisis negotiator. In this role, he facilitates negotiations for people in crisis at the federal level. He regularly helps families whose loved ones have been kidnapped across international borders. Although his job no longer involves technical accounting principles, he says that integrity is the most important principle he learned in the SOA—and something he draws on in all of his cases.

Haralson’s favorite aspect of his job is the variety. “Tomorrow I’m waking up at five in the morning to go out with a SWAT team,” he says. “It’s something I never would have imagined.”

West Tenth: Where Women and Wealth Meet



From collaborating on junior core projects to sharing a one-bedroom apartment in New York City with two other girls and a Great Dane, **Sara Sparhawk** and **Lyn Johnson** have been through a lot together.

Since graduating from BYU Marriott, they have become cofounders of West Tenth, an online platform that enables women to easily market their home-based businesses and sell their handmade products. These 2004 School of Accountancy (SOA) graduates find joy in bringing entrepreneurial opportunities to women everywhere through their unique business model.

Sparhawk and Johnson started as classmates by chance and have remained genuine friends by choice since the SOA junior core. Both women interned at PricewaterhouseCoopers (PwC) in New York City. “Sara opened my eyes to the possibility of New York, and we ended up loving every second,” says Johnson.

After the internships and graduation, Sparhawk and Johnson accepted full-time offers at PwC, and they stayed in New York together for another four years before parting ways to pursue other opportunities.

Through her graduate school research at the University of Oxford, Johnson learned that the time

women take out of the workforce to raise families plays a big role in the gender wealth gap. One day Johnson texted Sparhawk, saying she needed help starting a business to tackle this issue. “Sara responded in minutes and said, ‘Let’s do it!’ without even asking me what the idea was,” Johnson says.

In 2020 the two women set out to create an option for women to be home with their families while staying involved in the workplace, says Sparhawk. She and Johnson knew women who were already addressing the wealth gap by starting home businesses that capitalized on the skills they developed as stay-at-home moms, such as home organizing, decorating, cleaning, and event planning. However, the friends found that social media alone, which many of these women depend on, does not attract enough customers.

With this in mind, Sparhawk and Johnson created West Tenth. The company provides women with an accessible online platform that extends the reach of what would otherwise be mostly social media marketing. “We’re serving a new category of consumer services: the category that has to do with the inside functions of the home,” says Johnson.

By catering to what they call the “softer side” of home and family services, West Tenth fosters direct interactions between sellers and buyers, which allows for more personalized services and grows the network of home-based businesses.

Both Sparhawk and Johnson enjoy watching each other learn and grow through this entrepreneurial adventure. “It’s amazing to watch Lyn work,” Sparhawk says. “She does an amazing job of connecting the dots across all functions of a business.”

Johnson adds, “We’ve learned from each other that starting a business is a journey. If you have a terrific cofounder, such as Sara, and the support network you need, you can do incredibly hard things.”

As they move forward, Sparhawk and Johnson look forward to helping women build their businesses—and their wealth—through West Tenth.



1988 Motivated entrepreneur **Stephanie Packham** is the proud owner of Veterinary Accounting Specialists, located in Fort Collins, Colorado. As a student-athlete competing in track at BYU, Packham was intrigued by her first auditing class, and she soon made a running start in the SOA program. After she graduated in 1988, Packham worked for KPMG and gained a great foundation there. However, she feels her greatest learning curve came from developing and growing her own business. Being a business owner has brought Packham fresh challenges and satisfying rewards. She encourages students to finish their schooling and continue to learn by starting their own businesses. When she is not in the office, Packham enjoys being active in the great outdoors of Colorado and going on bike rides. She and her husband, Trent, have four children and seven grandchildren.



1996 Photographer **Michelle Deppe** graduated from the SOA in 1996 with a bachelor's degree in accounting. Since then, Deppe has pursued her love of photography and nature by starting her own business, Michelle Deppe Photography LLC. Deppe attributes the success of the Salt Lake-based company to BYU Marriott's School of Accountancy program. "My accounting degree has helped me manage my business and understand tax better," she explains. But Deppe also learned some valuable life lessons from the SOA and has lived by Professor Stice's memorable advice: "Life doesn't get any better, just different." To Deppe,

photography is a way to freeze time, capture memories, and share family history. Now that her four children are older and not all living at home, she treasures the photos of them that hang on the walls of her home.



2000 **Adam Jacobsmeyer** is a firm believer that learning is a lifelong pursuit, as evidenced by his many licenses and certifications. In 2000, Jacobsmeyer graduated with his master's degree in information systems (housed under the SOA at the time) and is a licensed CISA, CIA, and CPA. His passion for learning led him to teach others, and he has worked as a national trainer for Ernst & Young, LLP (EY) and as an adjunct faculty at the University of Colorado Denver and various CES institutions. Jacobsmeyer currently works for BYU-Idaho as the managing director of technology, oversight, and personnel. In his role,

he teaches and mentors student employees by providing training sessions and opportunities for real-world application. He lives in Rexburg, Idaho, with his wife and six daughters. They enjoy the outdoors, including the occasional obstacle course race.



2001 As the chief audit executive of the Utah State Board of Education, **Debbie Davis** oversees the internal audit department for the board elected to govern over a thousand K-12 public schools in Utah. She performs internal audits, acts as the external audit liaison, consults, and provides technical assistance. She also performs risk assessments, maintains the public education hotline, and facilitates the state internal audit director group's quarterly meetings. As an SOA student, she studied abroad in Asia, and she continues to travel today. In her free time, Davis plays on women's volleyball teams, cycles, and hikes.

Her advice to students is to master verbal and written communication, listen, determine your values, and never waver as you enjoy life!



2008 Suzanne Bohman gave birth to her oldest son while in her first semester of the MAcc. She remembers playing “pass the baby” with her husband in the halls of the Tanner Building between classes. Bohman graduated with her MAcc in 2008 and now works as the tax senior manager at EY, where she assists multinational organizations with global income tax compliance, income tax reporting and provisions, and tax advisory services. She and her husband have two kids and are celebrating 17 years of marriage. In her free time, Bohman loves spending time with her children, attending her son’s baseball games, reading, and traveling. Her other hobbies include softball, volleyball, and pickleball. Bohman’s favorite quote is “Hard work beats talent when talent doesn’t work hard.”



2008 BJ Crouch fondly remembers the time he spent imparting his accounting knowledge in the SOA’s Volunteer Income Tax Association (VITA) program. Since graduating from the MAcc program in 2008, Crouch has continued his service efforts and currently works as the director of finance and accounting at Walmart’s Global Responsibility group. In this role, he manages controllership and finance functions for Walmart’s charitable efforts and sustainability endeavors. When he left finance to work within operations and merchandising, he developed a greater understanding of and appreciation for different perspectives, which have shaped his ability as a finance professional. Crouch enjoys woodworking and mountain biking in Bentonville, Arkansas, the amazing mountain biking capital of the world! He loves playing tennis and pickleball, watching movies, and playing video games with his wife and three kids.



2011 When **Jonathan Young** was an SOA student, his technical accounting team went from the lowest-scoring competitor to the highest-scoring team in the span of one semester. The determination and effort required to accomplish that feat has served him well. After he graduated in 2011 with a MAcc, Young’s career took off—and so did his global experience. “Nine out of eleven years of my professional experience have been in the UK, including business dealings across 10 other countries in the UK and Australia,” Young shares. “The experience has been invaluable in tempering my views, broadening my network, and developing my interpersonal qualities.” He is now the senior portfolio manager of Bootstrap Europe, where he manages business performance and provides interim CFO services. In his spare time, Young enjoys playing with his two boys and spending time with his wife, which often includes ice cream and a good show.



2016 Taylor Vogan, 2016 MAcc graduate, fondly remembers his first two weeks of the junior core: “We had to grind as a group through the Warren case and other assignments together. It was tough, but our group had fun.” Now, Vogan is the director of asset management at BLVD Management LLC. He manages portfolios of single-family rental properties, ensures proper strategies are in place to achieve desired performance, and reports operational and financial results to key stakeholders. His advice to students is to keep a clear vision of who they want to be and what they want to achieve, but he cautions against being too

strict about how they get there. Vogan enjoys watching movies, going on road trips, and working out. He, his wife, and their two boys live in Mesa, Arizona, where Vogan grew up.



Available for Her Family

After attending Utah Valley University (UVU) and Southern Utah University (SUU) as an undergraduate in the early 2000s, **Sara Hubbs** felt prompted to transfer to BYU. That decision led to a fulfilling career that ultimately included returning to Provo as an assistant dean of finance and HR at the BYU Marriott School of Business.

Spiritual guidance has been important throughout Hubbs's career, so she is grateful for the prompting to return to BYU. While Hubbs made some pivots in choosing where to study, she knew exactly what she wanted to study ever since her high school introductory accounting class.

"I loved that class. Watching the numbers always balance out perfectly was so gratifying for me," Hubbs recalls. "Accounting touches everything, which provides an opportunity to work with many different people. I was intrigued because I also absolutely love people."

As Hubbs began to explore accounting, she realized the field

could also help her meet one of her life goals: being a mother. She appreciated that accounting offered flexibility, creating an opportunity for her to pursue a career while also raising children.

With that in mind, Hubbs started exploring colleges, but BYU was not on her radar. She attended both UVU and SUU but kept feeling like she wasn't where she needed to be. She says, "I was then surprised with inspiration to transfer to BYU, even though I was unsure why at first." She is grateful she followed the guidance to come to Provo, where she found a place of belonging and met her husband, Kade. Hubbs's completion of a MAcc degree from BYU Marriott in 2005 also prepared her to pursue her accounting dreams.

After graduating, Hubbs's first job was with Provo-based accounting firm Gilbert & Stewart. The company allowed her to work from home, enabling her to raise her children. She'd had her first child while in the School of Accountancy's junior core, with her second joining the family shortly after her graduation. Hubbs and her husband now have three daughters. "My biggest goal has always been to make sure I stay as close to my family as possible because they are what matters most," she explains.

Hubbs worked at Gilbert & Stewart for seven years before

transitioning to working as an accountant for local government. "I decided to make a change because government positions seemed to have a nice work-life balance as well as a meaningful purpose," she says. For the next seven years, Hubbs held various roles with the city of Provo, the city of Payson, and Utah County. She enjoyed her work, but another spiritual prompting brought her back to BYU Marriott in 2019.

"I learned at a young age and throughout my career to trust promptings and follow the Lord's plans for me," Hubbs explains. "One night I felt inspired to look at a BYU job board, and a position at BYU Marriott was open. I was further guided to apply, and now I am back at my alma mater."

Hubbs enjoys working with numbers while being surrounded by people who inspire her, and she also appreciates having the opportunity to fulfill her dreams of motherhood while furthering her career. "BYU Marriott is so supportive of making sure I can be available for my family," she says.

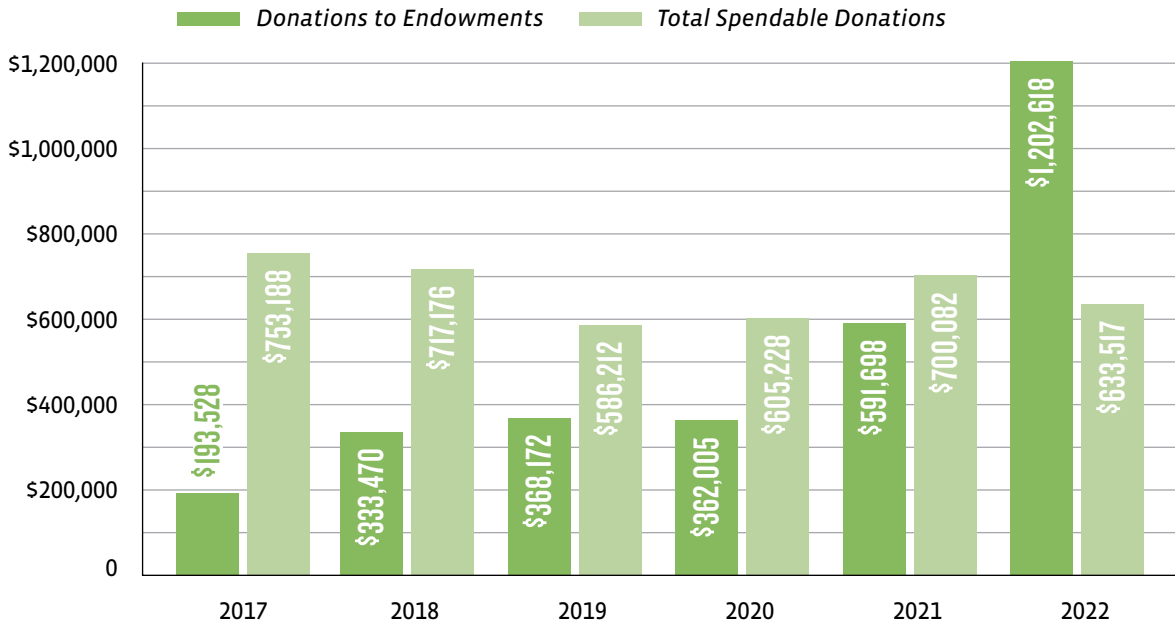
As someone who has relied on spiritual guidance throughout her career, Hubbs is also grateful for the incorporation of religion at BYU Marriott. "I always tell my daughters to keep an eternal perspective," she says. "So I appreciate that I can share that perspective and focus on Christ at my job."

PROGRAM SUPPORT

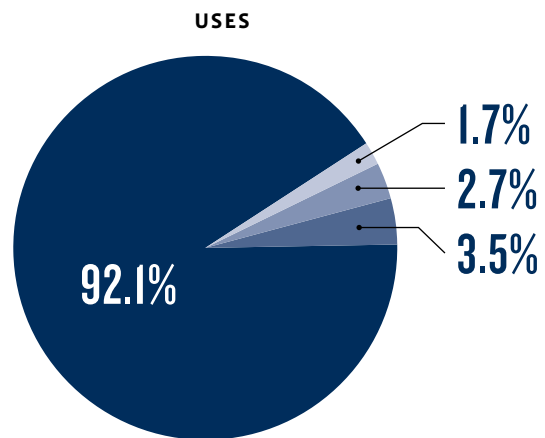
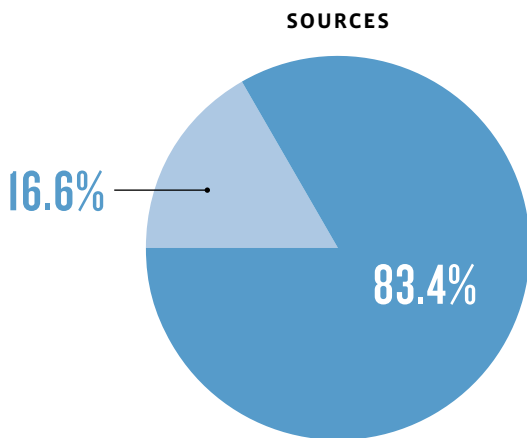
*A partnership between KPMG and the SOA sponsors a student graduate of another institution to join the MAcc program at BYU. **Ephraim Martey** grew up as a homeless orphan in Accra, Ghana. While he was studying at Ensign College in Salt Lake City, he was approached about this initiative. After graduating as valedictorian, Martey transferred to BYU to complete his MAcc and has had a delightful impact on students and faculty. Read about Martey's story and how this opportunity will help him change the world on page 40.*



Fundraising Report



School of Accountancy Cash Flows for Operations (FISCAL YEAR 2022)



■ University Budget
■ Earnings, Gifts, and Interest

■ Teaching and Faculty Research
■ Student Teaching and Research Assistantships
■ Student Scholarships, Awards, and Grants
■ Student Services, Outreach, and Administrative Support

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International*
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- Molly Nelson**
Controller
1-800-Contacts
- Rhonda Powell**
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Moss Adams LLP
- Joel Van Cott**
Office managing partner
Deloitte
- Spencer Wirthlin**
Senior director
Walmart

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Squire and Company PC
- Shawn Goff**
Office managing partner
EY
- David Haskett**
Vice president, controller
*The Walt Disney
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- MK Mortensen**
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Grant Thornton
- Travis Nielsen**
Audit partner
Moss Adams LLP
- Christian Peo**
National managing
partner
KPMG

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EY
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KKAJ LLP
- Jennifer Jensen**
Tax partner
PwC
- Lori Nichols**
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Adobe

**Curriculum/DNI
Committee**

- CHAIR
Ellen Glazerman
Executive director
EY
- Mike Baird**
Chief executive officer
Henry Schein One
- Eric Denning**
Audit partner
KPMG
- Doreen Griffith**
Office managing partner
Grant Thornton
- Jennifer Kennedy**
Tax partner
PwC
- Tiffany Young**
Tax partner
Deloitte

KPMG Opportunity Initiative



In August of 2021, **Scott Hobson** and the faculty of BYU Marriott's School of Accountancy (SOA) gathered for their annual retreat, not knowing that they would lay the groundwork for a life-changing partnership. The SOA invited some senior members of KPMG to form a panel and speak on how they as professionals and members of the Church address diversity and belonging in the workplace, and the discussion had a surprising outcome. "It turned into a very spiritual experience—for everybody," Hobson says. "It was so raw and honest, and everyone felt the Spirit."

That fall, panel members spoke to Hobson about doing something more to help the SOA with diversity and belonging. Over the next several months, Hobson and the panel formed a partnership and created the KPMG Opportunity Initiative, a program that sponsors a student graduate of another

institution and allows them to join the BYU MAcc program. The SOA identifies and selects a student who would not be able to complete the SOA successfully without connections and financial assistance. Afterwards, KPMG and the SOA interview the candidates and select one for this program initiative. KPMG funds the student's scholarship and provides a professional mentor, a guaranteed internship, and a part-time job with them during the year; the SOA offers additional scholarship funds and pairs the student with a faculty mentor, a peer mentor, and additional TAs for the junior core in the Accounting Lab.

Tasked with finding the first student recipient of the initiative, Hobson soon met **Ephraim Martey**, a student at Ensign College in Salt Lake City. Martey grew up near Koforidua, Ghana, in very challenging circumstances as a homeless orphan. After meeting the missionaries of The Church of Jesus Christ of Latter-day Saints, Martey was baptized and served a mission in Cape Town, South Africa. Thanks to the generosity of a former missionary companion, he came to the United States to pursue a degree and learn from the advanced technology available

here. "That is my hope in the future," Martey says. "I want to take advantage of these technological advancements to make the world a better place than the one I grew up in."

Martey was studying accounting and had always wanted to come to BYU. When Hobson invited him to participate in the KPMG Opportunity Initiative, Martey eagerly accepted and prepared to join the MAcc program in the SOA. "This is a career-changing opportunity," Martey says. "BYU and KPMG are supporting students who may not have the means to support their education so that they can make a difference in the future." Martey graduated with his MAcc in June 2023 and looks forward to joining KPMG as an audit associate.

While at the SOA, Martey had a delightful impact on the students and faculty. Hobson notes that Martey is bright and has a contagious energy that, combined with the education and opportunities offered by the SOA, will help him in changing the world. The SOA is grateful to KPMG for thinking outside of the box and creating the Opportunity Initiative, which will help Martey and many other students fulfill their dreams.

If you or your company would like to be involved in creating a similar initiative for our students, please contact Doug Prawitt at doug.prawitt@byu.edu.

SCHOOL OF ACCOUNTANCY MISSION STATEMENT

The mission of BYU Marriott's School of Accountancy (SOA) is to **(1)** provide a world-class accounting education that is spiritually strengthening, intellectually enlarging, and character building and that leads to lifelong learning and service, and to **(2)** produce rigorous scholarship and thought leadership that improves the accounting discipline and society.

Please scan the QR code to help us with this mission .



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