

# Jonathan Liljegren, CPA

Deloitte Fellowship

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Experienced faculty member with extensive professional experience across the range of tax, audit, and accounting information systems in public accounting, financial services, and e-commerce enterprises.

## Teaching Experience

### Brigham Young University

School of Accountancy, BYU Marriott School of Business

- ACC 200 Intro Financial / Managerial I
- ACC 310 Intro Financial / Managerial II
- ACC 401 Business and Accounting Information Systems
- ACC 403 Intermediate Financial I
- ACC 408 Critical Thinking
- ACC 409 Integrated Topics
- ACC 553 / 591R Applied Accounting Technology
- ACC 599R Academic Internship

Associate Teaching Professor (Fall 2022 – Present)

### George Mason University

Accounting Department, School of Business

- ACCT 461 Assurance and Audit Services (13 semesters)

Adjunct Faculty (Spring 2011 – Fall 2019)

## Education

### Master of Accountancy and Bachelor of Science in Accounting

April 2008

Marriott School of Management, Brigham Young University

Accelerated five-year Master of Accountancy Program – Professional Stem, PhD Prep Track

- Outstanding Professional Stem Student 2008
- **Graduate minors:** Statistics, Information Systems
- **Undergraduate minors:** Economics, Portuguese

## Professional Experience

### Independent Consultant

October 2007 – Present

Jonathan Liljegren Consulting

Perform independent business consulting as well as graphic design work for academic materials.

- Consult on accounting information systems development and implementation considerations.
- Design desktop layouts for classroom resources for students and instructors.

### Senior Program Manager, Finance Business Integrations

February 2021 – September 2022

Amazon Services, LLC (Amazon)

Member of program management organization that supports the fixed asset and leasing accounting team with focus on remediating tech debt accrued through the rapid scaling of the fixed asset and leasing portfolio (\$174B gross).

- Developed business case for project accounting of capital assets and managed the pilot implementation effort.
- Coordinated and prioritized requirements with technology partners across a range of initiatives and time horizons.
- Led global effort to automate accounting for fixed asset transfers and built out new features to augment existing ERP.
- Designed a new stakeholder project reporting process which has been adopted by 4 additional program teams.

### Senior Product Manager, FinTech

November 2019 – February 2021

Amazon Services, LLC (Amazon)

Member of product team within the FinTech organization supporting systems and solutions for accounting and finance functions that span across all the varied lines of Amazon businesses. My focus is building agile, scalable solutions to meet the size, complexity, and speed at which Amazon conducts business globally.

- Developed vision for replacement accounting system for fixed assets reporting across US GAAP, statutory, and tax.
- Refined product requirements with global accounting teams, business areas, and offshore transaction processing teams.
- Performed data analysis to identify opportunities for increased automation and process innovation.

## **Tax Director**

*August 2016 – November 2019*

*Federal Home Loan Mortgage Corporation (Freddie Mac)*

Oversaw all deferred tax items related to our Single Family, Multifamily, and Investment portfolios including unsecured loans, mortgage-backed securitizations, loan funds, guarantee and financing arrangements, Low Income Housing partnerships, derivatives, bonds, debt and other liquidity investments. This includes the review and approval of tax adjustments and deferred tax balances for compliance and provision calculations, articulation of tax methods for system development, hands-on ad hoc query analysis, and identifying and mitigating tax impacts associated with the development of new products and initiatives.

- Regularly interfaced with business area vice-presidents to discuss deferred tax assets (DTAs), pricing strategies, transaction structuring, and strategic asset dispositions.
- Identified opportunities to reduce DTAs through the strategic mark-to-market of investments, thus reducing capital required to be held against DTAs and improving overall return on equity (ROE). Efforts have also led to reduction in current year tax liabilities.
- Acted as product owner for the development of a custom application to manage tax accounting for the entire Single Family loan portfolio (over 10 million loans). Identified streamlined processes and calculation methods that supported the launch of Single Security and additional product offerings including securitization of excess servicing.
- Coordinated with outside service provider for qualification of technology expenditures for the research and development credit.
- Reviewed tax components of Dodd-Frank Stress Test. Identified favorable new objective evidence to support our conclusion regarding the need for a valuation allowance.

## **Tax Manager**

*December 2011 – July 2016*

*Federal Home Loan Mortgage Corporation (Freddie Mac)*

Led the effort of in-sourcing the entire tax calculation and return preparation process from outside service provider by leveraging the existing decentralized financial accounting teams. Developed the key process flows, workpaper automation tools, and tax method documentation templates to provide consistency across workstreams. Provided training to the accounting teams on the application of tax accounting methods. Focused on continual improvement and simplification of tax calculation and compliance processes.

- Developed workflow for streamlining the collection of K-1 information and tax basis computations for 200+ Low Income Housing Tax Credit (LIHTC) partnerships. Experienced in both investment and equity methods of accounting for LIHTC.
- Streamlined manual Excel-based tax basis computations through the use of robust SQL queries and workpaper automation.
- Implemented systems to support tax data collection, return preparation, and tax computations including Workiva (Wdesk), ONESOURCE, CCH Axxess Tax, Avalara, and Taxify by Sovos.
- Performed detailed ad hoc analysis of financial transactions and authored responses to IRS audit inquiries (IDRs).
- 2015 CEO Award Recipient – highest employee award with only 15-20 employees recognized annually.

## **Advisory Associate and Tax Senior**

*September 2008 – November 2011*

*PricewaterhouseCoopers, Washington D.C. Metro Office*

Developed technology solutions and provided technology support for financial services engagements across audit, tax, and advisory.

- Authored a detailed SQL query process for client to calculate a \$30B tax loss on entire \$120B+ portfolio of delinquent and non-performing assets, significantly contributing to net operating loss carryback to prior years.
- Developed a custom workflow for a client to amortize tax debt basis adjustments. The process leveraged a SQL query of production data fed to an Access Database for additional enrichment and classification with results automatically linked to Excel where custom-built VBA formulas performed the computation of amortization.
- Developed custom data and Excel workflow to facilitate forecasting expected performance on large loan portfolio.
- Assisted large leasing client with automation of property tax reconciliations and identification of matching reconciling differences between disparate systems.
- Technology lead on outsourced tax engagement responsible for executing tax systems, querying corporate data repositories for required information, and standardizing and automating processes.

## **Research Assistant**

*May 2006 – May 2008*

*Marriott School of Management, Brigham Young University*

Assist Dr. Steve Glover with reviewing publications, developing instructional tools for use in audit and assurance courses, and designing support materials for training sessions at professional accounting firms.

- Developed Sampling Mean Per Unit (SMPU) add-in tool for Excel using Visual Basic programming.

## **Site Coordinator for Volunteer Income Tax Assistance Program**

*January 2007 – April 2008*

*Beta Alpha Psi, Gamma Alpha Chapter*

Designed the systems and processes that volunteer staff and taxpayers followed in completing 6,681 tax returns.

- Developed and piloted the FaxFile program to provide free tax preparation service to rural communities.

## **Audit Internship**

*June – August 2007*

*Ernst & Young, San Jose Office*

Worked on Hewlett Packard audit engagement and the E&Y Global Independence Group for the Apple bid.

## Service

- ACC 409 Integrated Topics Course Lead (2022-Present)
- MAcc Lounge Redesign (2023-Present)
- SOA MAcc Admissions Committee Member (2024-Present)
- SOA Undergraduate Curriculum Committee Member (2025-Present)
- Faculty Advisor - Personal Finance Association (2025-Present)
- ACC 403 Intermediate Financial Accounting 1 Course Lead (2025)
- Ad hoc Hiring Committee - Professional Positions (Fall 2025)
- ACC 599R Academic Internship Course Coordinator (2024-2025)
- Marriott Inclusion and Belonging Society (MIBS) – NABA Faculty Advisor (2022-2025)
- MAcc Emphasis Revision (2023-2024)
- SOA Junior Core Admissions Committee Member (2023)
- Concurrent Sessions Team for the Teaching, Learning and Curriculum Section 2023 AAA Annual Meeting

## Publications / Materials

- The ChatGPT Artificial Intelligence Chatbot: How Well Does it Answer Accounting Assessment Questions? – David Wood, Et al. *Issues in Accounting Education* Vol. 38, No. 4 November 2023 Pp. 1-28
- Earthwear Mini-Cases for *Audit and Assurance Services: A Systematic Approach* - Messier, Glover, Prawitt. 7<sup>th</sup>, 8<sup>th</sup>, 9<sup>th</sup>, 10<sup>th</sup>, 11<sup>th</sup>, and 12<sup>th</sup> editions.
- Desktop Publishing for *Auditing Cases: An Interactive Learning Approach* - Beasley, Buckless, Glover, Prawitt. 4<sup>th</sup>, 5<sup>th</sup>, 6<sup>th</sup>, and 7<sup>th</sup> editions.
- Component Materiality on Group Audits - Glover, Liljegren, Messier, Prawitt. *Journal of Accountancy*, December 2008
- Audit Sampling Research: A Synthesis and Implications for Future Research - Elder, R. J., A. D. Akresh, S. M. Glover, J. L. Higgs, and J. Liljegren. 2013. *Auditing: A Journal of Practice & Theory* 32 (Supplement 1): 99-129
- Effects of Friendship in Transactions in an Emerging Market: Empirical Evidence from Brazil - Mendes-Da-Silva, De Brito, Fama, Liljegren. (assisted with translation)

## Presentations

- Concurrent Session “AuditBoard - A Platform for Managing and Teaching Risk and Controls” CTLA 2025
- Concurrent Session “A New Approach to Oral Assessment” with Cassy Budd CTLA 2025
- Ed Talk “The Power of Reflection in the Classroom” with Cassy Budd CTLA 2025
- Breakout Session “AuditBoard - A Platform for Managing and Teaching Risk and Controls” AIS Educators Conference 2025
- Breakout Session “AuditBoard - A Platform for Managing and Teaching Risk and Controls” AIS Educators Conference 2025
- Workshop “AuditBoard - A Platform for Managing and Teaching Risk and Controls” AIS Educators Conference 2024
- Panel “AuditBoard (Tool for GRC/ARC) Panel” Joint Midyear Meeting of the AIS and SET Sections 2024
- Panel “Preparing Your Student to Work Alongside Neurodiverse Co-Workers” AAA Annual Conference 2023
- Panel “Digital Transformation in Accounting and Auditing” AAA Annual Conference 2022

## Additional Information

<b>Licenses</b>	Certified Public Accountant, Virginia(2010 – Present)
<b>Credentials</b>	Accredited Mortgage Professional (AMP) from Mortgage Bankers Association
<b>Professional Associations</b>	American Institute of Certified Public Accountants (AICPA)
<b>Community / Volunteer</b>	High School Early-Morning Seminary Instructor 2014-2016, 2018-2019 Treasurer, Providence Nursery School 2017-2018 Business Council for Peace Volunteer and Trainer for 2011 Dubai Expedition Volunteer church representative for The Church of Jesus Christ of Latter-day Saints in São Paulo, Brazil from August 2002 to August 2004
<b>Awards / Recognitions</b>	Partners in Conservation Award, Department of the Interior; Stratford Scholar; Sterling Scholar; Eagle Scout with two Palms; Order of the Arrow, Scouting's National Honor Society – Vigil Honor and Founders Award recipient
<b>Foreign Language Skills</b>	Portuguese