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BYU SCHOOL OF  
**ACCOUNTANCY**

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2020–21 ANNUAL REPORT



# BYU SCHOOL OF ACCOUNTANCY

Dear School of Accountancy family and friends,

I want you to know that BYU Marriott's School of Accountancy is laser focused on providing our students a top-notch academic experience that is infused with the gospel of Jesus Christ.

Over the past year, we have identified several strategic emphases, including integrating technology and data analytics, reviewing our curriculum against developments in the profession, ensuring every individual in the SOA feels respected and loved, and providing more high-impact help to students who may not otherwise have the resources to succeed.

On that last point, let me give you an example: This past year we identified a student whose performance had suddenly dropped off. This student's parents had encountered financial difficulties, which led to the student taking on long work hours. Thanks to generous alumni donations, we were able to assist with a scholarship, allowing the student to devote more time to coursework. I am happy to report that this student finished the school year successfully.

We want to provide more of this kind of high-impact assistance.

Imagine the assistance we could offer directly to students if thousands of our alumni responded to this message by setting up a \$2- or \$5- or \$10-per-month recurring donation to our SOA student scholarship fund!

Would you be willing to help, even with a small monthly amount? Go to [soa100.byu.edu/donate](https://soa100.byu.edu/donate) and set up your donation today. The SOA is what it is because of the support of our sponsoring institution and the loyalty of our dedicated alumni. Thank you!



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

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◀ This year BYU Marriott's School of Accountancy celebrates its centennial anniversary. The school has established a rich legacy as one of the nation's top accounting programs.





# The 2020–21 Year at a Glance

September

## From a Distance

Following strict social-distancing guidelines, SOA students met in several sessions and at five different locations for the program's annual junior core orientation. MAcc students participated in a virtual orientation.



November

## Conference Firsts

Due to the pandemic, the SOA hosted the first-ever virtual SOA alumni conference. The event featured three speakers and, in another first, offered three CPE credits for those in attendance. Almost 500 alumni attended.



January

## Most Read

An article appearing in BYU's *Y Magazine* titled "When Women Don't Speak" and featuring research from an SOA gender-composition study became the publication's top-read article of all time.

March

## A Walk to Remember

Long-time accounting professor Steve Glover retired after 25 years of teaching. After teaching his last class, Glover walked down the accounting hallway where fellow SOA professors and colleagues applauded and offered their congratulations.



SEPTEMBER

OCTOBER

NOVEMBER

DECEMBER

JANUARY

FEBRUARY

MARCH

APRIL

October

## Research Reports

In one of the largest research symposiums in the country, SOA alumni who are currently pursuing PhDs presented their papers to a community of accounting students and faculty.



December

## Holiday Warmth

In lieu of an in-person Christmas celebration, faculty and staff, along with family members, tied fleece blankets for the Intermountain Primary Children's Hospital. Those participating picked up the materials at the Tanner Building and then returned the completed blankets. Almost 40 blankets were donated to the hospital.

## Managing finances is hard.



February

## Virtual Connections

The SOA held a Wasatch Virtual NetTrek for its students. Instead of physically traveling to various companies, participating students virtually visited three offices all in one day, listening to presentations and talking with company representatives.

April

## Convocation Congratulations

For the second year in a row, SOA students participated in virtual graduation celebrations and convocation ceremonies. Graduates were able to pick up a graduation box from the SOA office at staggered times.



# 100 BYU MARRIOTT'S SCHOOL OF ACCOUNTANCY LEADING THE WAY FOR 100 YEARS

BY LENA PRIMOSCH



TAKEN  
FOR  
ACCOUNTING

## IT WAS 1921—THE DAWN OF THE ROARING TWENTIES.

The Great War was over, an energetic modern culture was blossoming, and a prosperous economy was driving growth in the business sector. In response, Brigham Young University created the Department of Accounting and Business Administration. Before that, students could take accounting courses, but now they could actually obtain a bachelor's degree in the profession.

That was 100 years ago—and it was only the beginning. This response to changes in the business world became a model that has driven faculty and administrators at what is now the School of Accountancy (SOA) at the BYU Marriott School of Business to envision, innovate, and, with time, develop one of the nation's top-tier accounting programs.

## Take Five for Accounting

The booming economy that led to the creation of the accounting and business administration department didn't last long. The Great Depression, World War II,

and the Korean War stifled growth at the university. But by 1952, advancements in the accounting profession and the tireless work of dedicated faculty had led to the establishment of the BYU Department of Accounting. Demand for accounting training subsequently intensified alongside a need for financial services in the business sector, and the number of bachelor's degrees conferred by the department more than doubled in the next 20 years.<sup>1</sup>

By the mid-1970s, the stage was set for the Department of Accounting to make several big changes, including a move to autonomy. Spurred by international growth in the US business environment, the accounting department and a handful of other accounting schools led out in exploring a more in-depth approach to accounting education. "[In 1976] our faculty decided to put on a presentation called Take Five for Accounting," remembers K. Fred Skousen, an emeritus accounting professor who was then director of the accounting department. "We invited leaders of industry, the accounting profession, and educators to BYU." Take Five for Accounting proposed a progressive and innovative curriculum that would allow students to graduate with both a bachelor's and master's degree in





accounting in five years. It focused on preparing students to take the CMA and CPA exams and to “deal with the complex problems of industry.”<sup>2</sup>

It was “a different model of accounting education,” says Skousen, “based upon two years of general education, one year of intense accounting education in an integrated fashion, and then two more years in specialization.” Known as the school of accountancy movement, the five-year program became the national standard. Soon even state legislatures began requiring five years of education to sit for the CPA exam.

At the Take Five for Accounting presentation, the department also announced its new name: the Institute of Professional Accountancy (IPA). The name change was part of the program’s move to become an independent academic unit within the BYU Graduate School of Management, giving the program greater national influence and prominence. Then in 1983, to be more in step with other accounting programs, the IPA became the School of Accountancy.

## Accounting for the Real World

Even as the school led the nation toward a new level of accounting education, in the late 1980s accounting programs as a whole struggled to keep pace with changes in the profession. Firms wanted students who could communicate well and solve modern problems, but accounting schools were focusing too narrowly on preparing students to pass exams. To incentivize curriculum reform, in 1989 the newly established Accounting Education Change Commission (AECC) offered grants of \$250,000 to schools with the most convincing proposals.

Eager to secure one of these grants, the SOA pulled together a committee of 10 forward-thinking

accounting experts. The group devised a new curriculum structure that would help students develop the competencies professional accountants needed. The proposal was just what the AECC was looking for. BYU Marriott’s School of Accountancy received one of the grants and used it to develop the junior core, which became fully effective in fall 1991. Two years later, the SOA received the American Accounting Association’s Innovation in Accounting Education Award for its revolutionary curriculum.

The junior core continues today as a quintessential feature of the SOA’s accounting program. Newly admitted students are placed in one of six sections and immersed in accounting education over two semesters. “Effectively, it’s a single course of instruction,” says Monte Swain, BYU Marriott’s Deloitte & Touche Professor, who has been teaching in the core since 1991. “It’s a commitment by the faculty to integrate across classes.” Instead of the students moving from class to class, the professors rotate from section to section. “The faculty become guests in the classroom; the students are the hosts.”

According to the school’s Nemrow Excellence in Teaching Professor, Cassy Budd, “the genius of the core is the integration of topics.” Budd

coordinates and teaches in the core; she’s also the school’s first permanent female faculty hire. Budd graduated from the SOA in 1990 and didn’t pass through the junior core herself. “I don’t think I had a truly holistic understanding of the way business worked until I was actually immersed in business and working in my career,” she says. “[The junior core] really does turn out students who have a depth of understanding that is different because they see things in a more connected fashion.”

Early on, the core looked at business cycles from every disciplinary angle—financial, audit, tax, and so on. The courses have since been divided into different accounting disciplines, but each class is synced so that students learn about business cycles and professional competencies in each course at the same time.

The junior core wasn’t altogether a new idea. Rather, Skousen says, “it was more of an evolution” of the integrated core that started with Take Five. The junior core took BYU accounting education and made it “more like [accounting] is in the real world.”

Ultimately, what makes the curriculum work is the faculty’s esprit de corps, humility, and willingness to intensely collaborate with each other. “We are committed to something bigger than ourselves,” Swain says—something they are “willing to sacrifice for.”

## A Deliberate Pursuit of Excellence

In the last quarter century, the SOA has produced a stream of achievements and innovation—“a chorus of events,” as Swain puts it. SOA students regularly take home trophies at national competitions, the SOA now has study abroad programs in Europe and Ghana, students consistently have one of the highest pass rates on the CMA and CPA

## THE PhD PATH

With a PhD diploma fresh in hand, Doug Prawitt returned to BYU in early 1993 as a research-oriented auditing professor. He set his first research assistant to work

helping him craft his dissertation into a publishable article. When the assistant expressed interest in pursuing a PhD himself, Prawitt sat down with him and outlined classes he should take to prepare. The assistant later applied to seven premier accounting PhD programs and was accepted into all of them.

“It was this eye-opening thing,” Prawitt says. “I realized that there are not that many people out there who proactively know what they want to get into and then proactively prepare themselves for a PhD in accounting.”

Prawitt began equipping other students for doctoral studies. After more success, he proposed that the school create an official PhD prep program. “Imagine what this could be like in 10, 15, 20 years from now if we were graduating five or seven people each year and putting them into PhD programs,” he said to the administration. A formal version of Prawitt’s program took flight in 1999—and it included much more than a list of classes students should take. There were workshops, social activities, a network of other PhD-interested students who could lend support, and opportunities to do research and teach introductory accounting classes.

In the past 20 years, more than 180 BYU accounting students have passed through the track and enrolled in a PhD program—some years placing up to 10 percent of all students entering doctoral studies nationwide. In 2007 the SOA received the American Accounting Association’s Innovation in Accounting Education Award for the program—making BYU the only university to receive the award twice.

The SOA has become a destination for top accounting researchers to present their work. Additionally, many of the students who passed through the program are now distinguished professors at other universities. Two have returned to BYU Marriott’s School of Accountancy. That, Prawitt says, may be the greatest benefit. The prep program has given the school a pool of excellent candidates to draw from when faculty vacancies arise. “Who is lighting the world on fire?” Prawitt says. “Let’s see if they might be interested in coming back to BYU.”







exams, and the school prepares more students for PhD programs than any other school thanks to the PhD prep program (see sidebar on page 7).

Of particular pride to the school is its Public Accounting Report ranking. In 1995 the report placed both the SOA undergraduate and graduate programs in the top three programs in the country, and they've stayed there. What's more, other entities consistently rank the school in the top 10. SOA

director Doug Prawitt attributes this accomplishment to the students: "They are capable of learning at a high level, so we hit them hard. And they blow people away with how well prepared they are."

Practice-relevant research has also moved into the spotlight. During the 1980s, faculty began intentionally engaging in research. In 2008, with the help of many students, professors Scott Summers and David Wood created a now heavily trafficked

research-ranking website that orders individuals and institutions based on their publications in 12 academic accounting journals. In 2009 the SOA was ranked No. 30 in terms of research; by 2020 the school had moved into the No. 3 spot.

As for that innovative spirit, it's imprinted on the school's DNA. Just this past year, the faculty revamped the junior core to match what's happening in practice. Courses on big data, critical thinking, and deeper integration of accounting topics were added while existing courses were slimmed down. "It became apparent that we really needed to do more than small dial turns," Budd says. "Accountants have needed to be more flexible in the big-data arena so that they can continue to be the ones who keep people accountable."

Additional changes at the school are certain as rapid technology development continues. Those changes are at the forefront of Prawitt's mind. "This is what keeps me up at night," he says. "Technology is changing the business world. How do we stay

on top of that and make sure that our students are the best prepared in the world in dealing with a rapidly changing environment?" For Prawitt, the answer is to infuse accounting curriculum with technology. "We need to ride the wave of technology and not get buried by it," he says.

And if the past 100 years are any indicator, in the next century the BYU School of Accountancy will not only be riding waves but making them.

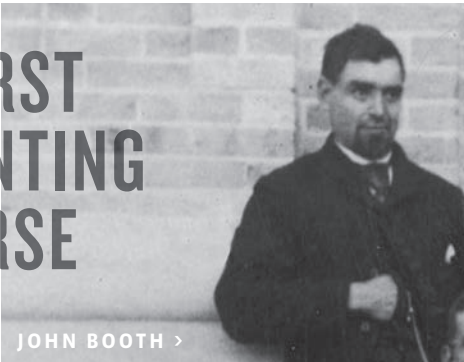
#### NOTES

1. See Leon W. Woodfield, *BYU School of Accountancy and Information Systems, 1876–1990* (Provo: BYU, 1991), 47.
2. John W. Hardy, E. Dee Hubbard, and Dale H. Taylor, "Take Five for Management Accounting," *Managerial Planning* (November/December 1979): 17.
3. In Gerald B. Warnick, *An Early History of Accounting at Brigham Young University* (1962); see also Woodfield, *BYU SOAIS*, 11.
4. In Warnick, *An Early History*; see also Woodfield, *BYU SOAIS*, 17–18.



## THE FIRST ACCOUNTING COURSE

JOHN BOOTH >



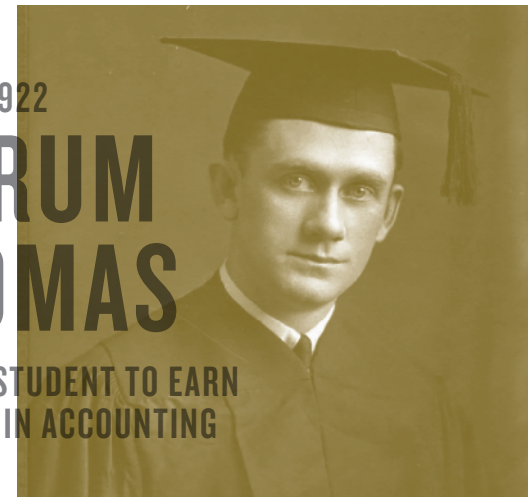
**ACCOUNTING TOOK AN OFFICIAL PLACE AT THE TABLE 100 YEARS AGO**, but it's been a part of the university since its beginning. One year after the university was established in 1875 as Brigham Young Academy, accounting took root in the form of bookkeeping classes. A man by the name of John Booth was hired to teach the subject. Booth was a young, multifaceted lawyer who had been serving as Provo's first city attorney since his admittance to the bar two years earlier.

The initial bookkeeping course covered a range of accounting-related topics, including ratios and proportions, simple and compound interest, and brokerage. By the end of the first year, Booth had introduced more-advanced

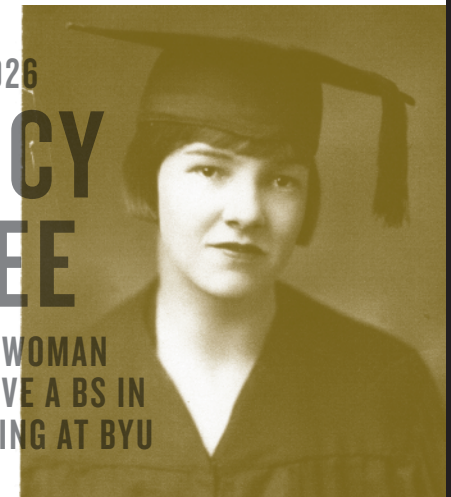
topics. In fall 1877, he reported to the administration: "The classes are progressing nicely with the exception of too much keenness in the bookkeeping class to make money. . . . The students are so anxious to get out and make money that it is hindering their class work."<sup>3</sup>

Booth left the academy in 1881 to pursue law and other business ventures full-time. By then, bookkeeping had become a required course. The 1886–87 school curricular read: "Able and enthusiastic instructors set forth [bookkeeping] principles in such clear shape, and add to this such thorough drill and practice, that the study at once becomes fascinating, plain, and easy. Bookkeeping as here taught . . . is now brought within the capacity of the average boy or girl."<sup>4</sup>

1922  
**HYRUM THOMAS**  
FIRST BYU STUDENT TO EARN  
A DEGREE IN ACCOUNTING



1926  
**LUCY BEE**  
FIRST WOMAN  
TO RECEIVE A BS IN  
ACCOUNTING AT BYU





# STUDENT LIFE

*Rich life experiences are a hallmark of BYU Marriott's School of Accountancy students, and Rocky Wang is no exception. His journey to the SOA began in his homeland of China and included time spent in Scotland and Ireland, as well as Idaho, before ending in Provo, where he is being stretched academically and spiritually. "My experiences here push me to do things I've never done before and present me with opportunities to grow," says Wang, who is immersed in the program and also involved in student leadership. Learn more about Wang on page 14.*





# Student Report

STUDENT DEMOGRAPHICS	MACC	BS ACC
Number of fall 2020 applicants	197	374
Students entering fall 2020	165	287
Female	36%	24%
International	7%	7%
Minority	5%	11%
Married	47%	35%
Returned missionaries	79%	87%
Bilingual	48%	66%
States represented	26	32
Countries represented	13	13
Average entering GPA	3.77	3.79

CLASS OF 2020	MACC	BS ACC
Average starting base salary	\$62,800	\$56,600
Placed by 3 months after graduation	100%	98%

BYU MARRIOTT FINANCIAL AID*	MACC	BS ACC
Number of students receiving scholarships	147	142
Percent of students receiving scholarships	87%	55%
Amount awarded	\$489,065	\$156,384

\*Does not include university or federal aid

## Undergraduate Rankings

RANK	PROGRAM	SOURCE	YEAR
2nd	Accounting	U.S. News & World Report	2020
3rd	Accounting	Public Accounting Report	2019
3rd	Accounting	Tax Talent	2018

## Graduate Rankings

RANK	PROGRAM	SOURCE	YEAR
2nd	MAcc	Public Accounting Report	2019
2nd	MAcc (Most admired)	Public Accounting Report	2018

# A Stepping-Stone to Test-Taking Success

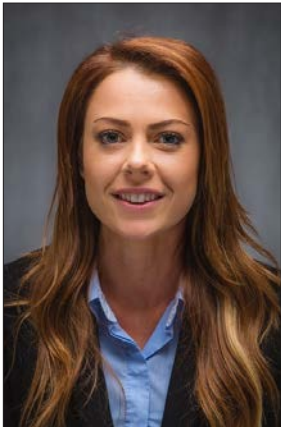
Two students from BYU Marriott’s School of Accountancy were among this year’s 2020–21 Public Company Accounting Oversight Board (PCAOB) scholarship recipients: **Joy Saline**, an accounting senior from Snowflake, Arizona, and **Derek Smith**, a second-year MAcc student from Colorado Springs, Colorado. Each year, the PCAOB awards these prestigious, merit-based scholarships for \$10,000 to 234 undergraduate and graduate accounting students across the United States.

Rather than submit applications, PCAOB scholars are nominated for the scholarships by professors from their universities. SOA professors nominated Saline and Smith after witnessing their dedication to hard work and learning.

“We are incredibly pleased that two of our students were recognized with such a prestigious scholarship,” says Doug Prawitt, SOA director. “Our accounting program is highly ranked and nationally recognized, but truthfully much of our success is due to the unparalleled excellence of our students. I couldn’t be happier for Joy and Derek—they are outstanding students and wonderful people who are indeed deserving of this scholarship.”

For Saline, the scholarship represents a second chance at her education. “I left BYU in 2015 without graduating due to personal circumstances,” she says. “After spending four years away from the Y, I had an impression to apply to the SOA. When I was accepted, it felt absolutely incredible. There I was as a 30-year-old getting a chance to make a comeback. My acceptance into the program was the greatest miracle I’ve witnessed in my life thus far, and the PCAOB scholarship compounds that feeling of gratitude.”

The scholarship also allows Saline to focus on her schooling. “Many students worry about paying for school,” she says. “Now I can focus more on learning and less on finances. I have an opportunity to rub shoulders with and learn from the best students



in the nation, and I feel blessed that I can focus on enjoying the experience.”

Smith feels humbled that his SOA professors nominated him for the scholarship. “Receiving the PCAOB scholarship was a particularly humbling moment for me because I was nominated for the award by my professors,” he says. “While I am grateful for the monetary award, knowing that the people I look up to took the time to seek me out and reward me is truly special.”

Smith appreciates the reliable support and personal investment that he receives from his SOA professors. “My professors demonstrate conscious effort and willingness to get to know me on a personal level and care for me beyond my schoolwork, which makes reaching out much easier when I need help not only with homework but also in making important life decisions,” he says.

Smith’s professors even inspired him to pursue his current career path. “I want to earn a PhD in accounting and eventually become an accounting professor,” he says. “I love my professors in the accounting program, and their impact on my life has been tremendous. They are a big part of why I want to go down the path that I am on now. The SOA taught me to never shy away from difficult things but that I should push myself and never be satisfied with the easy way out.”



# Following His Path



**R**ocky Wang's path to BYU Marriott began in his home country of China, coursed across the green fields of Scotland and Ireland, and weaved through the snowy grounds of BYU–Idaho in Rexburg, Idaho, before finally bringing him to BYU campus in Provo. Now as a senior in the SOA, Wang knows his path will lead him to further growth in his future career.

In 2014, while living with his family in Baoding, China, Wang visited a friend who was a member of The Church of Jesus Christ of Latter-day Saints. Wang's family was not religious, and he had never heard of the Church before. However, a family tragedy sparked his desire to learn more about this new religion. "When my grandmother passed away, I began reflecting on the things I had learned about the Church from our family friend, and I wanted to learn more about life's purpose," he says. "I was the first person in my family to join the Church."

Wang's enthusiasm for his newfound faith intrigued his family members. "I had the wonderful opportunity to baptize both of my parents," he says. "Now, if you include my cousins, eight of my family members have joined the Church."

Shortly after baptizing his mom, Wang left to serve a full-time mission in Scotland and Ireland. "I loved every single day of my mission; it was my favorite adventure of my life so far," he says. "I know that I was meant to be there. I felt honored to be the first in my family to serve a mission. Having a missionary in the field was an unprecedented experience for my parents, and the experience strengthened our faith as a family."

When Wang returned from his mission, he started attending BYU–Idaho. However, he felt impressed to transfer to BYU. "I am so grateful that I made the decision to come to BYU," he says. "The School of Accountancy stretches my ability academically and spiritually. My experiences here push me to do things I've never done before and present me with opportunities to grow."

One of these opportunities for growth includes participating in student leadership within the SOA. Wang recently became a leader for 'Ohana, an SOA alumni networking system operated by current students. "'Ohana is an impressive system that allows SOA alumni to stay in touch with the administration and their fellow classmates," he says. "As 'Ohana leaders, we connect with our group of students through phone calls, meetings, social media, emails, and in-person activities. Our goal is to stay connected with our fellow SOA students both during school and after graduation, like a big family."

Wang isn't sure where his path will lead next, but he knows that his time in the SOA will prepare him for whatever comes. "After graduation in 2022, I want to become a certified public accountant and either go to a public firm or industrial practice to start my career," he says.

In addition to preparing Wang for success in his future career, the SOA has also strengthened him spiritually. "My professors provide professional training and connections and elevate their students personally through academic and spiritual support," he says. "During my time here, I've learned that being a good person is the most important goal in life."

# Eating Grapes and Enlightening Students



**A**fter struggling through her high school Spanish class, **Erin Kenedy**, a senior in the School of Accountancy at BYU Marriott, vowed never to speak Spanish again. When she was called to serve a Spanish-speaking mission for The Church of Jesus Christ of Latter-day Saints in Lima, Peru, she dreaded having to continue to learn Spanish. However, this was one of many life experiences that led her to the strong belief that learning is not just about gaining knowledge but about experiencing growth.

As the current copresident of Aspiring Leaders Pursuing Higher Achievement (ALPHA), a nonprofit organization that offers a variety of educational resources, Kenedy is passionate about providing opportunities to underrepresented students. "At ALPHA, we teach free ACT prep courses at two high schools in Utah County," she says. "The ACT

is a huge obstacle for students who don't have the funds to take other prep courses. After the course we taught in October 2020, the average ACT score of our students increased by five points, which is insane. I feel awesome knowing that what we're doing at ALPHA can change the trajectory of the colleges that our students can apply to in the future."

ALPHA also helps students at BYU. "We have mentorship programs at BYU for first-generation college students," says Kenedy, a native of Cary, North Carolina. "We recently raised more than \$25,000 to help students who were impacted financially by the coronavirus pandemic. Our organization works to break the poverty cycle, which we hope has an effect on people's lives and the lives of their children down the road. Watching these students grow in their education is incredibly rewarding."

Kenedy's efforts to help other students in their educational pursuits don't stop with ALPHA; she is also a TA for the SOA's Accounting 200 class. "Often I help a student who doesn't understand a certain topic, and then they leave our meeting saying, 'Oh, wow, that makes so much sense,'" she says. "Watching a student learn how to figure out the problem and then seeing their love of accounting blossom feels great."

Kenedy's passion for teaching and learning extends outside the

classroom as well. She cofounded BYU's Enlightenment Society, an academic society where students can come together and teach one another about their favorite topics. "One day I was talking to my friend David Parkinson, who is the other cofounder and president of the Enlightenment Society," says Kenedy. "We both felt frustrated that we were so caught up in getting good grades that we weren't enjoying the process of learning."

"We thought back to the Age of Enlightenment, where people would sit around and talk about theories and eat grapes," she continues. "We wanted to start a society like that at BYU, where people could discuss subjects that we don't necessarily learn in our majors but are still passionate about. We meet once a month and talk about these topics. I love accounting, but I also have a variety of other interests, and exploring those is so much fun."

As she looks forward to her future, Kenedy believes her background in accounting will allow her to incorporate her varied interests into her career. "I see accounting as a solid background for any job in business. I want to go into management consulting to begin with, but who knows where I'll go from there?" she says. "I hate the idea of closing doors, and I know that majoring in accounting won't close a single door in my life. Accounting keeps my options completely open."



# Standing on the Shoulders of Giants

Gamma Alpha, BYU Marriott's chapter of Beta Alpha Psi (BAP), is no ordinary club. Gamma Alpha, comprised primarily of SOA students, offers countless service and professional opportunities that encourage students to get involved. The club not only creates memories; it creates tomorrow's leaders.

The Gamma Alpha chapter was recently recognized internationally by the Beta Alpha Psi Board of Directors as a Superior chapter and awarded \$500. This recognition comes as a result of the chapter's exceptional efforts to provide opportunities in the areas of leadership, academics, and professionalism.

"BAP provides club officers and members with opportunities to develop perspectives and skills that reinforce and enhance what they learn in the classroom," says accounting professor Ron Worsham, faculty advisor for the chapter. "Involvement in BAP does more for students than merely provide another line on their résumés."

In fact, BAP helps students become better leaders by providing a wide variety of service opportunities. The club's nonprofit initiative, which takes place in the fall, encourages students to go out in groups of three to five to visit nonprofits and identify how they can help solve whatever problems the businesses are facing. In winter semester, students participate in the Volunteer Income Tax Assistance (VITA) lab, which is run by the BAP club. Volunteers help students and low-income families with their taxes.

Mason Busath, a former president of Gamma Alpha who graduated with his MAcc in 2021, witnessed firsthand how service helps change people and create better leaders. "The nonprofit initiative was one of my most impactful experiences with BAP," he says. "As a student, you sit in the classroom and learn cool concepts, but then taking your knowledge and applying it feels like a completely different experience. One nonprofit I worked with, called Hope for Fertility, works with families who struggle to have children. At the time, the founders were working hard to help these families, but they



were constrained by their limited understanding of business practices.

"Since I'd taken accounting, marketing, and global supply chain classes, I helped Hope for Fertility increase its financial efficiencies in a matter of months," Busath continues. "The rubber meets the road when you can actually go out and make somebody's life better. The opportunity to serve made me love what I do even more. I want to continue obtaining more knowledge because knowing good business principles can truly make the world a better place."

In addition to service, BAP also places an emphasis on professional development, frequently inviting professionals to come speak and interact with the students. The club brings in guest speakers from all different walks of life, including employees from PwC, finance team members for the Utah Jazz, former Disney executives, and employees from local accounting firms. By involving these guest speakers, BAP aims to expose students to a variety of career paths and provide them with networking opportunities to enter those career paths.

Busath hopes that current BAP leaders and members, can inspire the incoming generations to carry on the BAP legacy of valuing service and professionalism. "Our past BAP leaders paved the way for our recognition as a Superior chapter. Members are standing on the shoulders of giants trying to move forward the momentum," he says. "We hope to instill in the younger generation the same love and passion that we have for Beta Alpha Psi."

# The Confidence to Overcome Challenges

As an undergraduate student at BYU Marriott, **Christine Parks** initially joined the accounting program simply because she enjoyed the subject of accounting. Now as a MAcc student at the School of Accountancy, Parks loves the accounting program for additional reasons, namely the unique opportunities that the program gives her to interact with—and help—other people.

One of these opportunities involved Parks's internship at the PwC office in Salt Lake City during summer 2020. "My responsibilities involved a little bit of everything, but I most enjoyed going to client meetings and working with the staff," she says. "An important aspect of the internship was the people. My coworkers helped me feel like a good fit for the company, and I formed friendships and relationships with those coworkers and gained additional experience in working in teams."

The internship also helped Parks strengthen her communication skills. Although she found communicating with managers and partners to be daunting at first, she gradually became more comfortable building interpersonal relationships and talking to her supervisors. Parks plans to return to PwC in a full-time position and looks forward to rejoining her team and working with the same people.

Parks's peers at the SOA have also been instrumental in teaching her the value of teamwork. "The group work and the people in the accounting program have impacted me tremendously. I've learned how to be a good contributor on a team and how to better collaborate with people," she says. "I've grown to appreciate and rely on group members by forming bonds and friendships with them. A big component of the accounting program is the sense of connection created among the students."

By relying on these close friendships, Parks knows that she can overcome anything with confidence and help from others. "Throughout my time in this program, I've proved to myself that I can accomplish hard things," she says. "Often I don't feel as capable as my peers, but my professors and fellow students



always encourage me and help me realize my strengths. I know that nothing is too challenging as long as I have the support of my peers and the resources to succeed."

Outside of school, Parks is passionate about providing this type of support to help others overcome their challenges and find success. A cause she dedicates herself to is raising awareness about eating disorders because she personally struggled with an eating disorder beginning at age 16. Parks never talked about her struggles because eating disorders seemed like a taboo subject, and she didn't ask for help until her sophomore year at BYU.

Parks hopes to change the stigma that prevents people from talking about eating disorders. "Once I began the recovery process, I decided to be more open about sharing my experiences," she says. "I started writing about my journey on a blog. I realized that I want to incorporate my passion for eating-disorder recovery in my future career and maybe run my own counseling practice one day."

Parks plans to continue advocating for eating disorder awareness. She currently works at Center for Change, an eating-disorder treatment center. "I know my business background will give me an awesome foundation if I ever want to run my own private counseling practice," she says. "In any career I decide to pursue, I can apply what I've learned in accounting and use those skills to change the lives of others."





# FACULTY/STAFF NEWS

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*As an employee at the School of Accountancy for the past 24 years, Julie Averett has seen a lot of change, from keeping paper files for every SOA student in 1996 to tracking just about everything online today. One thing that hasn't changed, however, is Averett's commitment to students, a devotion shared at every level of the School of Accountancy as faculty, staff, and administration dedicate themselves to supporting their students in whatever way they can. Read more about Averett's two decades of SOA service on page 24.*



# Faculty Report

## Professorships

PROFESSORSHIP	2020–21 RECIPIENT
Albrecht, W. Steve	James D. Stice
Andersen Foundation	Scott L. Summers
Ardis, Glenn D.	Michael S. Drake
Call/Deloitte	Brian C. Spilker
Deloitte	Monte R. Swain
EY	L. Scott Hobson
EY	T. Jeffrey Wilks
Hardy, John W. & Nancy S.	Jacob R. Thornock

PROFESSORSHIP	2020–21 RECIPIENT
KPMG	F. Greg Burton
LeRay McAllister/ Deloitte	Douglas F. Prawitt
Mary & Ellis	Mark F. Zimbelman
Norm & Cindy Nemrow Excellence in Teaching	Cassy J. Budd
PwC	Earl K. Stice
Smith, Robert J.	William B. Tayler

## Fellowships

FELLOWSHIP	2020–21 RECIPIENT
Andersen Foundation	David A. Wood
Ardis, Glenn D.	Timothy A. Seidel
Deloitte	Melissa P. Larson

FELLOWSHIP	2020–21 RECIPIENT
Deloitte	Joshua A. Lee
Martin, Rachel	Melissa F. Lewis-Western
Warnick/Deloitte	Steven D. Smith

## SOA Faculty by the Numbers

TOTAL FULL-TIME  
FACULTY SINCE 1921: 96

BYU Marriott’s School of  
Accountancy is:

- #1 in producing audit and education research
- #2 in producing AIS research (six years running)
- #3 in producing accounting scholarship in all categories

SOA faculty in the top 10%  
of faculty in their area in  
the last six years:

Michael S. Drake – Financial Accounting  
Steve Glover – Audit Research  
Timothy A. Seidel – Audit Research  
Scott L. Summers – Education Research  
Jacob R. Thornock – Financial Research  
David A. Wood – AIS, Audit, Education,  
and Managerial Research

Source: [www.BYUAccounting.net](http://www.BYUAccounting.net)

### 2020–21 Faculty Awards

- **David A. Wood:** 2020 Innovation in Accounting Education Award (sponsored by EY Foundation)
- **Melissa P. Larson:** 2020 BYU Faculty Women’s Association Award for Teaching
- **Douglas F. Prawitt:** American Accounting Auditing Section’s Distinguished Service Award
- **Scott L. Summers and David A. Wood:** Innovation in Auditing Education Award

# Facing the Challenge Head-On

As **Tim Seidel** neared the end of his undergraduate journey at BYU, he did not expect to enter the field of accounting, let alone ultimately teach the subject at the School of Accountancy at BYU Marriott. But when opportunities to change courses presented themselves, Seidel took them, trusting that he could face any challenge or obstacle head-on—and overcome it.

Seidel learned the value of challenges as a student. When he was nearing the end of his studies in business management with an emphasis in finance, he planned to go into banking. However, the events of September 11, 2001, abruptly changed those plans. He was set to graduate in December 2001, shortly after the attacks, but big banks that usually came to give information sessions at BYU did not come that year because of travel restrictions. “I started scrambling, looking for whatever options were available to me,” Seidel says.

Seidel’s roommate at the time was an accounting major, and he invited Seidel to an information session where local accounting firms would be presenting. At the meeting, Seidel was introduced to EY. From there he was accepted into a program run by EY that focused on hiring students who graduated in a major other than accounting. As part of the program, EY paid for Seidel to go to the University of Notre Dame to receive his master’s degree in accounting.

While studying at Notre Dame, Seidel grew to understand the importance and relevance of accounting. He recognized the value of understanding the rules behind the numbers in the financial statements, which are used in so many different ways.

After graduating from Notre Dame in 2003, Seidel worked in public accounting. After his promotion to manager, he was selected as a trainer. This experience helped him develop his love for teaching and inspired his desire to be a professor. On one business trip, a colleague asked Seidel what his career goals were. Seidel responded that although he’d likely remain in public accounting his entire career, he would love to become a professor. “I enjoyed teaching and always had that desire,” Seidel says. “However, I didn’t think changing

course was economically feasible given how far along I already was in my career and my growing family.”

The morning after this conversation with his colleague, EY announced that the American Institute of Certified Public Accountants had a new program that would fund approximately 100 professionals to receive their PhD degrees in accounting. Seidel’s colleague turned to him and said, “It’s as if somebody was listening to you last night.” Seidel laughed and said, “Who knows? Maybe someone was.” Seidel applied and was accepted into the new program and eventually received his PhD from the University of Arkansas in 2014.

Now an associate professor and Glen D. Ardis Fellow, Seidel uses his experience in public accounting in his classes. “My professional experience gives me credibility in the classroom and insight into what is happening in the profession,” Seidel says. Though teaching and research are challenging at times, they are also very rewarding. Seidel has loved his time as a professor and finds great satisfaction in helping students and providing relevant insights into the profession.

One way Seidel keeps his class interesting is an ongoing push-up competition with his students. One year, while introducing himself to a class, he mentioned that he had participated in a push-up challenge with a group of friends. A student then asked if the class could challenge Seidel to a push-up contest, wagering if the students won, Seidel would have to provide an answer to a question for one of the class’s quizzes. Seidel won that year—and every year since—and the challenge has become a standing tradition.

Seidel encourages all current and future accounting students to be patient with themselves. “Understand that accounting involves a unique set of rules that take time to learn, but once you do, you’ll have a good foundation for understanding the language of business,” he says.





## Creating a Global Classroom



Whether he is taking his students to tour the streets of Paris, to see the European Commission in Brussels, or to witness one of the world's most successful financial centers in London, KPMG Professor **Greg Burton** wants his students to have experiences that broaden their views of the world.

Burton has always been passionate about encouraging others to expand their worldviews. In 2007 he started the first study abroad for accounting students in the hopes of giving them a better understanding of international business. "When students have opportunities to deeply understand what's going on around the world, they change within themselves," he says. "Trying to learn something in a sterile envi-

ronment in the classroom is much different than actually being out in the world and having experiences that can't be duplicated anywhere else. My colleagues and I felt it was important to give students opportunities to have these life-changing experiences by taking them out into the world."

Years later, he still enjoys watching students alter their worldviews through this study abroad. "One of my favorite aspects of the International Accounting study abroad is how the experience literally expands a student's view of the world," he says. "Students realize how the things they learn in their classrooms can be applied in real-life situations. Our purpose in the SOA is to help students develop skills that allow them to reach out and help others. The study abroad emphasizes the importance of these skills and how the students can go about developing them."

In 2017, 10 years after starting the study abroad program, Burton also helped create the website InternationalHub.org (iHub), a virtual center for students at BYU that offers the same types of global interaction opportunities in an on-campus setting. "The iHub started with a generous grant from EY," he says. "We wanted a place where students could gain a global mindset and be more prepared for the workforce. We have a variety of teams and activities that students can participate in, such as creating apps, designing

assessments, and planning events. We also have a marketing team, a writing team, a podcast team, an operations team, and a video team."

Burton loves that the iHub gives students opportunities to practice using their skills in a global context. "When we started the International Hub, exposing students to other cultures was my goal, and I love seeing the students have epiphanies and realize how their talents fit into a greater global picture." The iHub welcomes all BYU students who would like to participate.

Burton's favorite part about working at BYU Marriott is incorporating spiritual truths into secular concepts. "Whenever I'm teaching a certain topic, I try to tie in a gospel principle and share some of my personal struggles. I want to let my students know that as professors, we still experience the trials that they're facing. Integrating the gospel with the topics that I teach or the skills that I help my students cultivate is a wonderful thing."

One of the spiritual truths Burton emphasizes is the need for kindness and the reality of the human family. "I hope my students can take away from both their international experiences and my classes that we should be compassionate and understanding. We can recognize that people around the world who do things differently than we do are our brothers and sisters, and we're all just one human race trying to help one another."

## Scoring Big in His Career



**Brian Spilker** landed his dream job when he accepted an assistant professor position in the SOA in 1993. A basketball enthusiast, he likes to joke that "other than playing point guard for the Utah Jazz, I can't think of anything I'd rather be doing for a career."

As the Call/Deloitte Professor, Spilker has come full circle in his journey with the SOA. His love for accounting stems from an introductory accounting course he took during his time as a student at BYU Marriott more than 30 years ago. Spilker didn't know what to expect from the class, but the subject immediately clicked in his mind. The MAcc student teaching the class, who was especially enthusiastic about the subject of tax, left a favorable impression

on Spilker and contributed to his interest in tax. In fact, that student eventually recruited Spilker to work at CPA firm Arthur Young & Company, now EY, upon graduation from BYU.

One of the main reasons Spilker loves tax is that his tax-related knowledge provides him with easy opportunities to serve others. "Often people have no idea what to do when they receive a notice from the IRS or are faced with preparing and filing their tax returns," he explains. "Helping others navigate the complexity of their tax situation is both fun and fulfilling—most of the time," he adds jokingly.

About a month before graduating with his MAcc in 1987, Spilker talked with a friend who suggested that Spilker pursue a PhD. "I loved the lifestyle and responsibilities of my SOA professors," Spilker says. "These professors juggled several different responsibilities: teaching classes and doing research while mixing in consulting activities. I decided being a professor could be a lot of fun." Spilker started his PhD program in 1989 after working in public accounting for two years.

Spilker received his PhD from the University of Texas at Austin in 1993 and started teaching at BYU Marriott that same year. Now after nearly three decades at the SOA, Spilker happily acknowledges he is living the dream he envisioned as a

graduate student. "My time here has lived up to all my expectations," he says. "I've enjoyed every component of my career: teaching, research, service, and related activities. Because I'm involved in so many different activities, I'm always working on something that keeps my motivation and interest level high."

One reason Spilker loves teaching at BYU Marriott is the attitude of collaboration and service among faculty members. "Our SOA faculty members pursue what is best for the group rather than what is best for them individually," he says. "Frequently, I see faculty working together to help each other or making personal sacrifices to make things better for others."

When he's not teaching, Spilker enjoys spending time with his wife and children, all of whom are either BYU alumni or current BYU students. He also recently became a grandpa for the first time. Spilker is an avid BYU basketball and Utah Jazz fan and used to run marathons, despite having double bypass heart surgery. "Running saved my life, because I would have found out about my heart problems too late if I weren't running," he says.

Spilker feels immensely grateful that his life ultimately led him back to the SOA. "I look forward to staying here for the remainder of my career, where I can continue living the dream job I started 28 years ago," he says.



# Decades of Dedicated Service



When **Julie Averett** was first hired by the School of Accountancy as a database manager in 1996, she kept track of paper files for every single student. Twenty-four years later, the process and technology may be different, but Averett's dedication to serving each SOA student remains unchanged.

Before working with the SOA, Averett first took a job at BYU Marriott in 1986 as a word processing supervisor. The position was an answer to her prayers during a challenging time in her life. "I moved to Provo from Washington state as a single mom. I didn't have much to go on, just a lot of hope and a lot of faith," she says. "I got a job at BYU Marriott within my first week of being in Utah, and I've been blessed to be here ever since. My job has been a great fit for me, and I know that I was meant to work here."

Over the course of her career with BYU Marriott, and especially during her past 24 years in the SOA, Averett has witnessed many changes in technology. "We had a file for every accounting student—over 700 files. When we transitioned to computer files, we initially used WordPerfect Paradox for our database and Lotus 1-2-3 for our spreadsheets," she remembers.

When she began her current job as the SOA academic advisor, Averett was in charge of helping each student prepare for graduation. Her responsibilities

included distributing forms and announcements into the students' assigned boxes. "On the third floor of the Tanner Building, each graduate student had their own box that we put their papers in, so they received all the necessary information through paper," she says. "Thankfully, now we use email to send those announcements, which is obviously much easier."

In fact, most of Averett's day-to-day processes are now completed electronically. "I've seen everything gradually shift towards being online," she says. "Every process that used to be on paper is now stored electronically or scanned in."

In addition to technological changes, Averett has seen the accounting programs undergo multiple curriculum changes. "The curriculum is continually changing to meet the demands of the students' professions. We've incorporated a lot of data analytics and are continually changing to meet requirements of what the students need to know when they graduate," she says.

One of Averett's favorite aspects of her job as the academic advisor is helping students prepare for graduation. "Our students are all motivated, driven, and fortunate that they have so many options available for them when they graduate," she says. "Watching them go on and be successful in their careers is exciting and fulfilling. I know all of our students represent BYU and the School of Accountancy well after graduation, and I get to talk with them about their transition from students to professionals. I feel incredibly lucky to be a part of that process."

When she looks back on her decades-long career, Averett feels immense gratitude for the students and faculty members whom she has met and grown to love. "BYU Marriott and, specifically for me, the School of Accountancy, is more than a college; it's a family," she says. "Among the staff and the students, we have a feeling of unity as we all work to help each other succeed. We have so many students, and I hope each of them knows that we genuinely do care about their individual, personal well-being. We truly love each student."

# Faculty Publications

## Critically Reviewed Scholarly Journal Articles

**John A. Barrick and William B. Tayler,**

"Lobbying Expenditures of the Health Sector During the COVID-19 Pandemic," *Journal of General Internal Medicine*

**F. Greg Burton, Scott L. Summers, T. Jeffrey Wilks, and David Wood,**

"Do We Matter? The Attention the General Public, Policymakers, and Academics Give to Accounting Research," *Issues in Accounting Education*

**Michael Drake,** "Analyst Forecast Bundling,"

*Management Science*

**Steven M. Glover,** "The Effect of Audit Materiality

Disclosures on Investors' Decision Making," *Accounting, Organizations and Society*

**Melissa Larson,** "Designing Technology-Enhanced

Learning Experiences," *Design for Learning: Principles, Processes, and Praxis*

**Joshua Lee,** "Measuring Credit Risk Using

Qualitative Disclosure," *Review of Accounting Studies*

**Doug Prawitt,** *Perspectives on Management Review*

*Controls: Challenges and Solutions—Insights from a Qualitative Study of the Issues*, American Institute of CPAs Center for Audit Quality

**Brian C. Spilker, Bryan W. Stewart, and David A. Wood,**

"Implicit Attitudes and U.S. Tax Professionals' Reliance on Offshore Tax Professionals' Recommendations," *Accounting Horizons*

**Brian C. Spilker,** "The Effects of Economic and

Social Bonds with Clients on Tax Professionals' Recommendations," *The Journal of the American Taxation Association*

**James D. Stice and Earl K. Stice,** "Study Choices

by Introductory Accounting Students: Those Who Study More Do Better and Text Readers Outperform Video Watchers," *Advances in Accounting Education: Teaching and Curriculum Innovations*

**Monte R. Swain,** *The Profitability Analytics*

*Framework: IMA Statement on Management Accounting and Revenue Management Fundamentals: IMA Statement on Management Accounting*, Institute of Management Accountants

**David Wood,** "Are Internal Audits Associated with

Reductions in Perceived Risk?," *Auditing: A Journal of Practice & Theory*

"Innovative Accounting Interviewing: A Comparison of Real and Virtual Accounting Interviewers," *The Accounting Review*

"Research Initiatives in Accounting Education: Research Relevance and Research Productivity," *Issues in Accounting Education*

"The Association between Internal Audit Operations-Related Services and Firm Operating Performance," *Auditing: A Journal of Practice & Theory*



# ALUMNI UPDATES

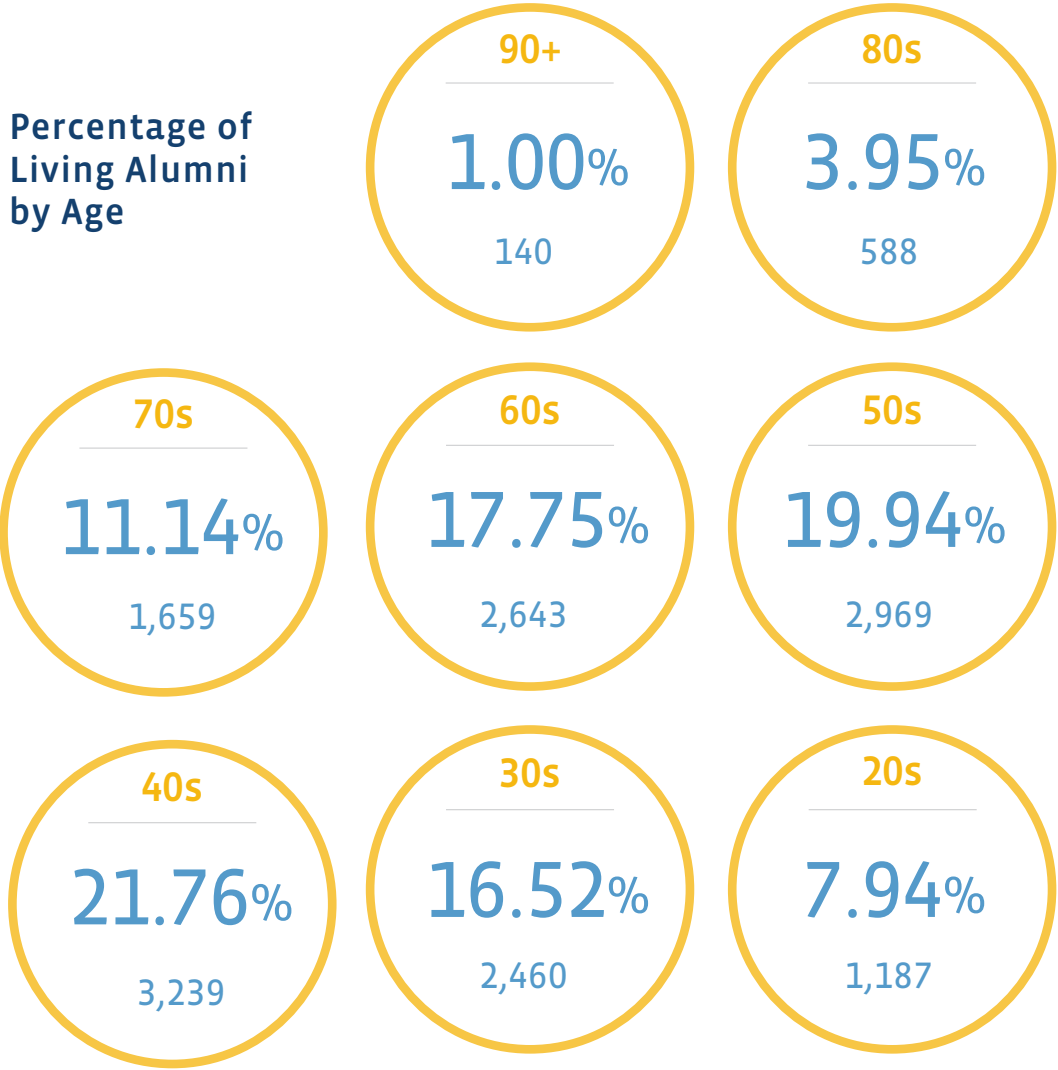
*Alumni of the School of Accountancy at the BYU Marriott School of Business are renowned for their distinctive leadership style. Alum Lee Bowen says his experiences in the SOA sparked a lifelong desire to strive for excellence, a characteristic that serves him well as owner of Certus Accounting & Tax Services. “The junior core was competitive and challenging, and I learned how to work hard and keep up with everyone,” he says. “That type of work ethic still motivates me today.” Read more about Bowen’s experience at the SOA—and his professional and personal pursuits since graduation—on page 31.*





# Alumni Report\*

## Percentage of Living Alumni by Age



### Alumni Stats

Total Living Alumni **14,711**  
Number of Women **2,704**  
Number of Men **12,007**

### Top 5 States Where Alumni Live

\* Numbers may differ slightly from past reports because data sources have been updated.

- |               |              |
|---------------|--------------|
| 1. Utah       | <b>6,329</b> |
| 2. California | <b>1,665</b> |
| 3. Texas      | <b>881</b>   |
| 4. Arizona    | <b>878</b>   |
| 5. Idaho      | <b>745</b>   |

# An Expectation of Excellence



Ten years after graduating from the School of Accountancy (SOA), **Penny Lundgren** waited, exhausted but exhilarated, to receive her first-place medal for the 1993 Jeep National Championship for mountain biking. Despite several literal bumps on the road during the race, she had pushed through to the finish line. Because of that experience, Lundgren firmly believes that she can accomplish anything with enough practice and determination.

This athletic triumph has inspired Lundgren to be diligent

and work hard to reach other goals. “I’ve won several races and even received a bronze medal at the first Union Cycliste Internationale world championship, but my 1993 win was one of the most memorable,” she says. “When we got to the last event, I was set up to win the whole thing. Two-thirds of the way down the course, I hit a mound of dirt hard. I didn’t crash, but it twisted my handlebars to a 45-degree angle, away from where the tire was pointing, making it hard to keep racing.”

Lundgren refused to let this problem deter her from her course. “I had an intense desire to win,” she says. “I remember feeling resolved and almost powerful. I said to myself, ‘I’ve worked too hard to let this get in my way. I’m going to win.’ I kept pedaling and won the race. The competition taught me about the power of determination, preparation, and faith. During difficult situations in my career, I remember that experience and renew my resolve to push through.”

Surprisingly, given her success in the sport, Lundgren wasn’t always interested in competitive mountain biking. “After graduating from BYU Marriott in 1983, I got a job in Mammoth, California, as an accountant, where I taught ski lessons in the morning and did accounting at night,” she says. “One day I decided to enter a mountain biking contest for fun, and I won. My friends told me, ‘You should pursue this talent.’ I

decided to take a leap and secured some sponsorships that allowed me to start competing. Mountain biking met my physical and emotional needs, and I loved the rush of adrenaline that accompanied it.”

Now a CPA with her own practice in Yucaipa, California, Lundgren has learned how to balance her career, hobbies, and family life. “I try to get up early in the morning and have a plan for what I will accomplish,” she says. “The most important things in my life are my faith, family, and fitness; I always put those before my other obligations.”

Lundgren’s time at the SOA taught her to strive for excellence in all facets of her life. “The rigor of the accounting program gave me confidence and pushed me to do my best,” she says. “I attended a business writing course where we used IBM typewriters, and to receive an A in the class, I couldn’t have a single typo. I wanted to be excellent, so I worked hard and got an A in the class. The standard of excellence that I set for myself transferred into my career.”

However, the most important thing Lundgren learned at BYU was the value of integrity. “In my career and life, my integrity has been challenged many times,” she says. “Integrity is the greatest career and personal attribute for anyone to cultivate. Even during hard times, I find it comforting that I will always have my integrity as long as I remain true to my values and my beliefs.”



# Invested, Impactful Teaching

Whether he's teaching students in a classroom or coaching his players from the sidelines of a volleyball court, BYU Marriott's SOA alum **R.J. Mattei** loves learning and teaching in many forms. His passion for learning was recently recognized when he received the Gold Medal Award from the Institute of Certified Management Accountants, which honors the individual who received the highest score on the CMA exam.

Winning the award was an unexpected honor for Mattei. "I felt shocked but also proud—like all the time and work I'd put into studying paid off," he says. "Professionally, my coworkers and former professors understand the importance of this award. When I get messages from them commending me for the award and mastering my subject, that feels awesome too."

As an adjunct professor of accounting at Utah Valley University since August 2017, Mattei focuses on helping his students master the subject of accounting as well. He enjoys watching them implement their newfound knowledge. "Seeing the lightbulb go on in my students' heads and watching them discover and piece things together is rewarding," he says. "I love helping them connect the dots. I like the way teaching keeps me fresh—I'm always learning and growing too."

The SOA's focus on group work helped him prepare for his job, says Mattei, who graduated in 2016. "A huge part of teaching is managing relationships with your students and trying to manage the educational roadblocks that they deal with," he says. "The SOA focuses on working in groups and being part of a team, which taught me how to interact with others in the career field."

Mattei's initial interest in attending BYU blossomed from a unique hobby: the 14 years he spent performing in the Hill Cumorah Pageant in Palmyra, New York, which took place 15 minutes away from his hometown in Fairport. The pageant, which hosted its final performance in 2019, depicted various scenes from the Book of Mormon and the history of The Church of Jesus Christ of Latter-day Saints.

"I always joked with my friends that I was an actor, which is funny because the pageant was the easiest



acting job ever. The audio was all voiceover, so I didn't memorize any lines," he says. "My experiences strengthened my faith. I realized I wanted to be in a similar spiritual environment in college, which led me to BYU. If you were to ask me what my favorite pastime was growing up, I'd say participating in the Hill Cumorah Pageant."

In addition to participating in the pageant, Mattei also enjoyed playing sports. He currently employs his passion for teaching as a volleyball and bowling coach in the community and at UVU. "I love coaching for the same reasons that I love teaching. Seeing the lightbulb moments and watching others progress applies in both the world of sports and the classroom," he says. "Contributing to someone's personal growth is incredibly fulfilling."

At the end of the day, Mattei attributes much of his personal growth and his passion for teaching to his SOA professors. "I can't think of a better way to prepare for my current job than my experiences in the accounting program," he says. "Some of my greatest mentors were my School of Accountancy professors. They were great examples of invested and impactful teaching. I try to implement many of the strategies that I saw them use into my own teaching."

# A Heart That Bleeds Blue

If you ever see a white car with a Utah license plate that reads "BRIGM," you are likely driving behind **Lee Bowen**, a 2000 grad of BYU Marriott's School of Accountancy and a die-hard BYU Cougar fan from Herriman, Utah. Not only did Bowen's time at BYU strengthen his love of Cougar sports, but his experiences in the SOA also sparked a lifelong desire to strive for excellence.

Bowen attributes his desire to go the extra mile to his experience at BYU. "My classes and professors encouraged me to leave my comfort zone. The junior core was competitive and challenging, and I learned how to work hard and keep up with everyone. That type of work ethic still motivates me today," he says. "One of the things that the SOA instilled in me was having a standard of excellence."

Bowen's accounting professors reinforced this standard and emphasized the value of hard work. "I'm not the smartest or sharpest tool in the shed, but I won't be outworked," Bowen says. "The accounting program ingrained that in me, and that determination stayed with me. Learning to work hard is one of the most valuable skills I developed from BYU Marriott and the SOA."

Before his current job as owner of Certus Accounting & Tax Services, Bowen retired from being the chief financial officer for Young Living Essential Oils; he loved working for an organization that was never satisfied with the status quo, but he was ready to enjoy a new lifestyle. However, after six months, "I decided retirement was too boring," he says, "so I acquired Certus, an accounting firm in Orem."

He has also worked as the regional director of finance for the Latin American region of Hilti Inc., a multinational company based in Liechtenstein. His family was asked to move to Panama in 2010, where they fell in love with Hispanic culture. "The people in Central and South America are personally invested in you and do everything they can to improve your life. They are an example to me of service and unconditional love," he says.

In Panama, Bowen learned not only how to serve others but also how he could be blessed by service



from others. "At BYU we are told that we 'enter to learn' and 'go forth to serve,' but I believe that, in addition, as we go forth, we are served," he says. "At least that is what happened to me—the Latin American culture influenced me for the better, and I will forever be grateful."

Although Bowen and his family loved Panama, they felt a pull to return home to Utah. "Trying to watch all the 'Jimmermania' over the internet in Central America was maddening at times," he says. "BYU sports is a big part of our family, so attending Cougar sporting events in person again was one of the best parts of moving back to Utah."

BYU continues to greatly influence Bowen's life. "My family and I bleed blue," he says. "My wife and I intentionally put a *y* in the names of our four kids, as well as the name of our dog. My experiences at BYU helped shape who I am as a person and made me who I am today, and that's why my love for BYU will always stay strong."





**1992** A native of Saskatoon, Canada, **Alan Fairwell** transferred to BYU Marriott from the University of Saskatchewan and graduated with his MAcc in 1992. He currently works as the director of pipeline tariffs for Phillips 66, where he manages the company's twelve pipelines across the United States and liaises with federal and state regulators. One of his proudest professional accomplishments was building the economic models that informed the decisions to invest in the original \$8 billion Keystone XL Pipeline project. He lives with his wife, Kristina, in Katy, Texas. They have four sons, a daughter, and three grandchildren. Their family enjoys hiking, cycling, and playing ping-pong together. Fairwell currently serves as a seminary teacher and has participated in multiple hurricane relief crews, assisting victims of storms in Texas, Louisiana, Mississippi, and Alabama.



**1992** **Renee Davis** graduated with her MAcc in 1992. She transferred to BYU during the senior year of her undergraduate degree, shortly after becoming a member of The Church of Jesus Christ of Latter-day Saints. After receiving her MAcc, she worked in industry for several years and was involved in student lending, aviation maintenance, and concert production and promotion before finding her way back to public accounting. She now works as a CPA for Hines & Company, a small full-service CPA firm in Knoxville, Tennessee. She has several responsibilities in her current position, including being the firm's go-to person for questions and problem-solving. Davis lives with her husband, Thomas, in Knoxville. They have two children, Conor and Liesel, and one grandson named Alistair. She enjoys spending time with her family, cross-stitching, and crocheting.



**2001** After graduating with his MAcc in 2001, **Nathan Young** kept in mind the advice that his first BYU stake president, Truman Madsen, gave him about finding a successful career: that he needed to enjoy his job, that he had to be good at his job, and that his employment needed to compensate him enough to help provide for his family. Luckily, he chose a career that met all three requirements. After starting his career in public accounting with Andersen and KPMG, he found his way into healthcare and is currently the controller of physician services at Healthcare Partners Investments LLC. Outside of work, he enjoys mountain biking and plays the drums in a blues and rock cover band. He currently resides in Edmond, Oklahoma, with his wife, Tiffany, and their three sons.



**2001** **Ed Knight** earned his MAcc in 2001. After graduation, he worked in numerous positions, including philanthropic advisor and managing director of affiliates for the Arizona Community Foundation and a chief operating officer at the House of Refuge in Mesa, Arizona. He currently works as an attorney and a nonprofit consultant while also being a stay-at-home dad and homeschooling his youngest children. He and his wife, Lisa, reside in Gilbert, Arizona, and have seven children. Outside of work, Knight serves as a board president for a scholarship foundation and volunteers on committees for a nonprofit that serves people experiencing homelessness and for another nonprofit that serves children with autism. In his free time, Knight enjoys reading, watching sports, and playing basketball.

## Providing Brazilian Warmth, Food, and Friendship



Ten years after serving a mission in Brazil, **Stephen Oldham**, a 1989 graduate of BYU Marriott's School of Accountancy, and his wife, Janae, found themselves standing on the doorstep of a family he had met and loved as a missionary. In that moment, Oldham felt the same comfortable familiarity he'd come to associate with this beautiful country—a feeling of coming home.

Instead of ringing the doorbell or knocking on the door, Oldham followed the culture of the country and clapped. Someone inside shouted out, asking who it was, and he responded, "Elder Oldham!" His response was met with a whoop, and the family pulled Oldham and his wife inside, already putting food on the table. Within minutes, they had called their grown children, who headed over to greet their beloved friend.

As the owner of Tucanos, a chain of Brazilian barbecue restaurants he started in 1999, Oldham tells this story when teaching new employees about the credo and governing principles of the restaurant. "When our guests walk into one of our restaurants, I want them to feel like they're coming into our home," he says. "I want them to feel like they're our friends. I want them to experience the same warm

and authentic welcoming feeling that they would feel walking into a Brazilian home."

The chance to combine his business skills with his love for this type of warmth and familiarity is one of the things that drew Oldham to the restaurant business. "As people, we have an innate desire to be with others, to socialize, and to enjoy each other's company," he says. "When I started Tucanos, I wanted that to be an important element. Our goal isn't about just the food—it's to create an experience that truly engages people, that makes them feel better when they leave than they felt when they first came in."

Starting his own business has been rewarding in many ways, but the process has not always been easy. "The restaurant business is intense in cash flow but also an incredibly low-margin business. Numerous components have to come together for everything to work," he says.

For that reason, Oldham appreciates that BYU Marriott's SOA prepared him with the necessary tools and skills to succeed. "The SOA does an excellent job helping students understand that it's important to be principle based, but just learning the principles isn't enough," he says. "Recognizing how to apply that knowledge in real life is essential. Knowing how to utilize those tools made everything easier once I entered real-world situations."

Oldham and his family share a common sense of love and gratitude for their time at BYU. "Four of my five kids also chose to go to BYU," he says. "BYU has been a big part of our lives, and our experiences there taught us what is most important in life: our family."

While juggling all of his responsibilities is challenging, running a restaurant company has gratifying moments as well. Oldham finds that one of the most fulfilling things is witnessing the happiness of his guests. "I love when I walk into one of our restaurants and see all the people enjoying themselves," he says. "Pretty soon our guests start making jokes and laughing among themselves, like they feel at home, and that moment makes all the hard work worth it to me."



# Crossing an Ocean for Her Career

Growing up with a father who was a physician, **Emily Gertsch** always planned to pursue a career in medicine. However, shortly before Gertsch planned to apply to the BYU nursing program, her roommate suggested she take an introductory accounting class. Gertsch enjoyed the class so much that she decided to apply to the School of Accountancy at the BYU Marriott School of Business.

After graduating with her MAcc in 2002, Gertsch again felt pulled toward medicine, so she took a leap of faith and applied to medical school. In 2006, Gertsch took a year off of medical school at Saint Louis University and entered an accelerated master of public health program at Harvard.

After completing the coursework for her MPH at Harvard, she returned to Saint Louis University to finish her MD, receiving both degrees in 2008.

Gertsch completed her residency in pediatrics at the Mayo Clinic in 2010, her specialization in child neurology at the University of Colorado in 2013, and her subspecialization in pediatric neuro-oncology at St. Jude Children's Research Hospital in 2014. In April 2021, she crossed an ocean to continue her career, moving to Switzerland and accepting a position as a medical director in the pharmaceutical industry for F. Hoffmann-La Roche AG, a multinational healthcare company.

"I felt honored to be hired by Roche, a global leader in pharmaceutical and diagnostic research development. We're starting a new department of neuro-oncology, a relatively unexplored field," she says. "One of the higher-ups in the company came to me after I started working and said, 'We want to start a new program for stroke and neuro-oncology, and with your background, we think you would be perfect to build the program.' Few people in the medical world have my specific route of training to understand both neurology and oncology and how the two fields overlap."

Gertsch loves her current job because of Roche's willingness to expand and take risks. Neuro-oncology is still growing and requires further experimentation, but Gertsch looks forward to all the opportunities in the field. "I'm impressed with Roche and the company's commitment to investing in such an underdeveloped field," she says. "Although some organizations might consider such a move to be dangerous, I think no success comes without first taking risks. I love being surrounded by people who willingly move out of their comfort zones every day."

Although her career led her down a nontraditional path for an SOA alum, Gertsch often finds ways to apply the skills she learned from the accounting program to the everyday demands of her job. "I learned so much through my time with the SOA, skills such as



networking, presenting, communicating, and understanding the dynamic of a client relationship. Client-business relationships are foreign to most people who go straight into medicine, so I'm lucky to have my business background giving me those skills," she says.

"I also learned how to have confidence in myself and my knowledge," Gertsch continues. "In the accounting program, you learn how to find the answer to any scenario by applying the legal jargon in the tax code. Even if you don't know the answer off the top of your head, you feel confident in your ability to search for the answer and apply what you know. The medical industry contains numerous never-ending questions, but I can go to journals and research, gather data, and apply the answer to my situation—a skill I became confident in during my time in the SOA. I'm so grateful that I can use the skills I acquired in the accounting program to help me succeed in my career."



**2002 Abbey Zhao** graduated with her MAcc in 2002. She grew up in Hong Kong and joined The Church of Jesus Christ of Latter-day Saints at age 19. Shortly after her conversion, she moved to the United States to attend BYU. After graduation, she married her husband Da. She worked at Deloitte for two years, first in corporation tax and then in international tax. Afterward, she paused her career for 10 years to stay home and raise her three children, which she believes was an inspired decision that has blessed her life. In 2014 she started to work in the regular tax season again. After working as a self-employed tax consultant for BH Consulting Service Agency for more than eight years, she recently started her own practice. Zhao resides with her family in Germantown, Maryland. In her free time, she enjoys camping, reading, and making new recipes.



**2004** After graduating with his bachelor's degree in accounting in 2004, **Travis Wade** received his MBA at the Kellogg School of Management at Northwestern University in Evanston, Illinois. Following graduation, Wade worked as the senior operations financial analyst for Intel, then as the engagement manager at McKinsey & Company, and finally as the senior vice president of channel strategy and commercialization at Keurig Dr Pepper. While working for Dr Pepper, he built a new strategy that generated billions in shareholder value and culminated in a \$1.7 billion acquisition. He now serves as the vice president of commercial operations and finance at Zebra Technologies. He lives in Long Grove, Illinois, with his wife, Heather, and their four children. In his spare time, he enjoys fly-fishing, hiking, wakeboarding, and wakesurfing.



**2006** After graduating with her MAcc in 2006, **Jessica Hardy** worked at Andersen Tax for seven years in downtown San Francisco. Following that position, she accepted a job as a financial consultant with Signature Analytics. After five years of working and growing at Signature, Hardy received a job offer to work at Art of Problem Solving as vice president of finance. The company offers books, classes, and online resources for math and language arts to help children in grades 2–12 with their learning and she loves the passion for education that permeates her workplace culture. Hardy lives in San Diego, California, with her husband, Dan, and her two children, Alice and Will. Her family enjoys hiking, soccer, and spending time on the beach.



**2009 HolliJo Klein** graduated with her MAcc in 2009. After graduation, she accepted an internship as a tax intern for E. Scott Sweeney and Associates. She then worked for three years at EY in Phoenix as a senior tax accountant. For the past 12 years, she has worked as an independent tax consultant. Since her family has frequently moved around for her husband's career, she has a variety of clients all over the country who need tax and accounting services. Working remotely allows her to stay home and raise her children while still using her accounting knowledge to help others. Klein lives in Greenville, South Carolina, with her husband, Kevin, and their four daughters. She enjoys running half marathons, playing tennis, boating, going to the beach, and serving in her church callings.



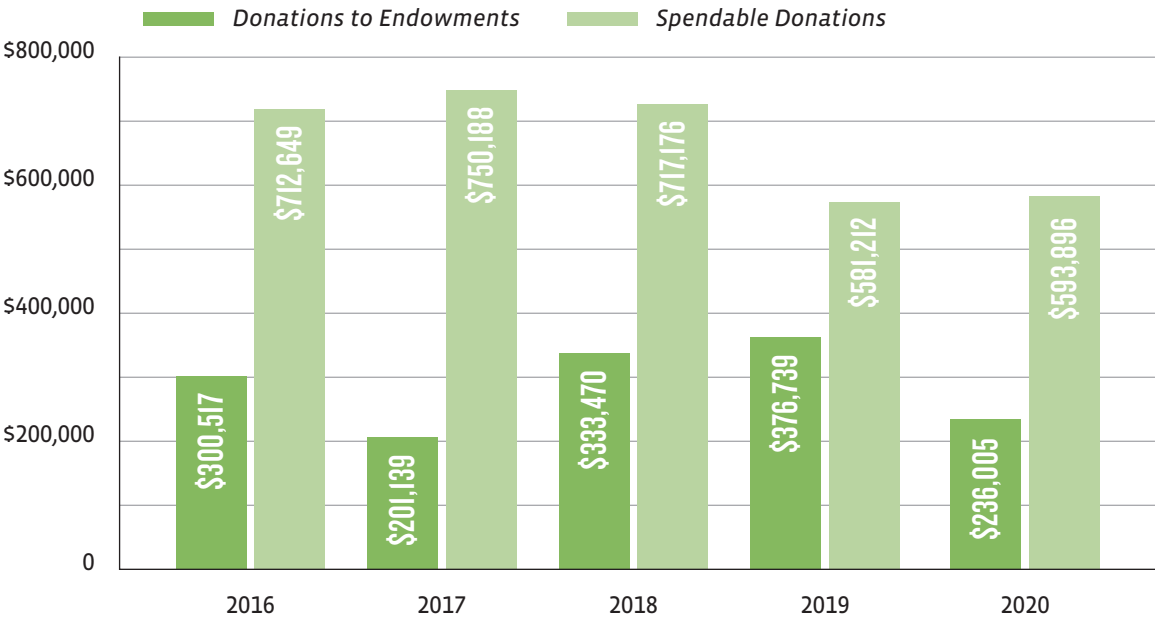
# PROGRAM SUPPORT

*The School of Accountancy at the BYU Marriott School of Business is celebrating its centennial with a host of special events and activities. Through the years, the SOA has established a solid position as one of the country's top accounting programs, a program that benefits students such as Lin Luo, who graduated this year and has been involved in the school's 100 for 100 fundraising campaign. The SOA's success has been possible thanks to the many people who dedicate themselves to the mission of providing a world-class accounting education that is spiritually strengthening, intellectually enlarging, and character building and that leads to lifelong learning and service. Read more about the SOA's centennial celebration and 100 for 100 initiative on page 40.*

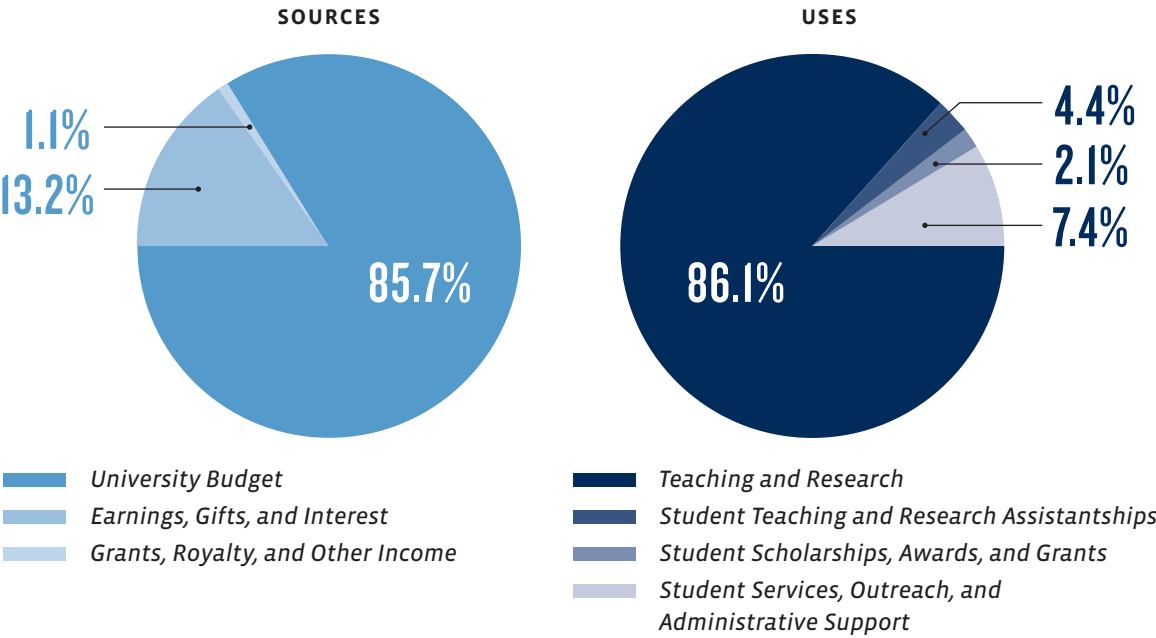




# Fundraising Report



## School of Accountancy Cash Flows for Operations (FISCAL YEAR 2020)



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# Celebrating a Century of Achievement

Since the School of Accountancy at the BYU Marriott School of Business was founded in 1921, it has grown to become one of the top accounting programs in the United States. To celebrate the SOA's accomplishments over the past 100 years, SOA faculty and alumni will come together and reconnect through the SOA's Centennial Celebration, which includes social media outreach along with a series of nationwide events throughout the next year.

"The celebration is not only to recognize the amazing program and school but also to celebrate each individual who has contributed to making the SOA what the school is today," says Jenn Maroney, SOA alumni director. "We want to celebrate and enhance connections of our alumni throughout the country. In order to involve as many alumni as we can, there will be 18 different events scheduled in 12 states. Through social media, we will also be connecting our alumni through different highlights, videos, and online opportunities to connect."

The Centennial Celebration is based on four themes: service, unity, legacy, and achievement.

**The Centennial Celebration events started in October 2021 and will continue through November 2022, with an event in each of the following locations:**

DALLAS, TX	HOUSTON, TX	ATLANTA, GA
SALT LAKE CITY, UT	SAN DIEGO, CA	SEATTLE, WA
SAN FRANCISCO, CA	WASHINGTON, DC	PORTLAND, OR
PHOENIX, AZ	CHICAGO, IL	DENVER, CO
ORANGE COUNTY, CA	BOISE, ID	LAS VEGA, NV
LOS ANGELES, CA	NEW YORK CITY, NY	PROVO, UT

All events and online outreach aim to recognize and commemorate how the SOA has valued and continues to prioritize these themes.

A special centennial website, [soa100.byu.edu](http://soa100.byu.edu), has been created for alumni to connect and to stay informed of all events and activities. Through the website, alumni have the opportunity to post an update video, register for events, purchase SOA swag, donate, and learn the history of the SOA.

The biggest Centennial Celebration event will take place in Provo from June 30, 2022, through July 3, 2022. This four-day event will include a kick-off celebration, family games, a golf tournament, the Great Accounting

Race, a professional development conference, a faculty and emeriti mix-n-mingle, and a tailgate party immediately preceding the Freedom Festival's Stadium of Fire. The weekend will end with a general authority fireside.

The Centennial Celebration events will be open to alumni from all over the world. Those who can't attend an event in-person can join through social media platforms and the Centennial Celebration website. For more information, SOA alumni are invited to visit these social media platforms:

- @byusoa100
- BYU Accounting
- [soa100.byu.edu](http://soa100.byu.edu)

**100 FOR 100** As part of the Centennial Celebration and in hopes of increasing the percentage of unique donors among SOA alumni, the SOA is introducing an initiative called 100 for 100. This initiative encourages and invites alumni to donate to the SOA as part of the celebration.

"Some alumni may only be able to donate \$20, whereas others might donate more than \$100, and that's OK," says Jeff Bickel, the development and fundraising committee lead on the SOA Board of Advisors. "Giving back is exciting because these scholarships make such a difference in the lives of the students."

For Bickel, the 100 for 100 initiative is a way for alumni to express gratitude for their SOA experiences while also passing forward their legacies to future SOA students. "I'm honored for the privilege to give back, and I hope some of our fellow alumni will feel that way too," he says.



BYU SCHOOL OF ACCOUNTANCY

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AND CONTINUE  
THE SOA INTO THE  
NEXT 100 YEARS!

[soa100.byu.edu/donate](http://soa100.byu.edu/donate)



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