

The background of the entire page is a complex, repeating geometric pattern of interlocking lines in gold and black, creating a maze-like or optical illusion effect. A white rectangular area is centered on the page, containing the main text.

# BYU SCHOOL OF ACCOUNTANCY

CELEBRATING

100  
YEARS

◆ SINCE 1921 ◆

2021-22 ANNUAL REPORT





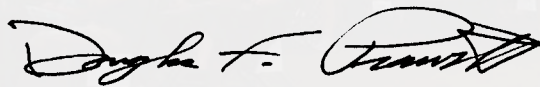
Dear School of Accountancy family and friends,

Despite the two years of challenges presented by the COVID-19 pandemic, our students, faculty, and alumni have surmounted the obstacles and have become stronger along the way. After a one-year delay, we were so pleased to gather as alumni and friends for our centennial celebration. This past year, 18 centennial events took place in cities across the nation to commemorate one hundred years of SOA history. Ambassadors from each city worked hard to create memorable, entertaining events. We thank each of these individuals for their service and their wonderful impact as key contributors to the success of our celebration.

We at the SOA are laser focused on the growth of our students' spirit, intellect, and character—all of which lead to lifelong learning and service. With that focus in mind, one of our key areas of strategic emphasis is the integration of data analytics and technology throughout our curriculum.

In addition, as you'll see in this annual report, four faculty members retired. We thank these wonderful colleagues—Steve Glover, Scott Hobson, Jim Stice, and Kay Stice—and honor the tremendous contributions they have made.

Finally, I want to thank you, our alumni, for your support and continued connection to peers, professors, and experiences in the SOA. You are family and a key part of what makes the SOA great. We thank and commend you for your continued excellence in representing this school, and we look forward to another hundred years of success!



Doug Prawitt, PhD, CPA

LeRay McAllister/Deloitte Foundation Distinguished Professor  
Director of BYU Marriott's School of Accountancy



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





# The 2021–22 Year at a Glance

September

## Getting to Know You

Junior core students enjoyed dinners at various locations to learn about the program and begin to experience the connections fostered in the SOA.



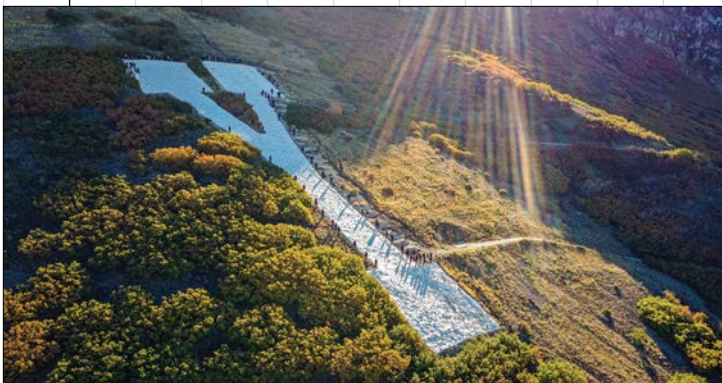
SEPTEMBER

OCTOBER

October

## Centennial Hike

SOA students participated in the Centennial Celebration by hiking the Y and surrounding the historic landmark while wearing their Just Account It T-shirts.



November

## Centennial Decorations

The Tanner Building was transformed with Centennial Celebration decor for the annual SOA alumni conference.

NOVEMBER

DECEMBER



December

## SOA Christmas Cheer

Emeriti faculty and staff gathered for the first in-person Christmas party since the COVID-19 pandemic began in March 2020.





January

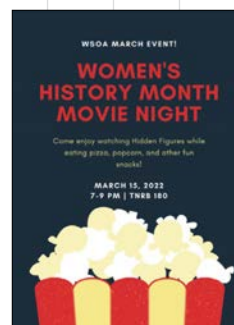
## Meet the Firms—Virtually

Because of the increase in COVID-19 infections at the start of the semester, students participated in a virtual Meet the Firms experience.

March

## Women in History

The Women of the School of Accountancy (WSOA) hosted a movie night featuring *Hidden Figures*, a movie that tells the story of Black women mathematicians who worked at NASA during the Space Race, to honor the incredible people who have blazed the trail for women in the workforce.



JANUARY

FEBRUARY

MARCH

APRIL



February

## City Centennial Celebrations

As part of the 18-city SOA Centennial Celebration, alumni in Salt Lake City enjoyed a Jazz basketball game at the Vivint Arena while San Francisco alums watched the Golden State Warriors play at the Chase Center.

April

## Graduation . . . Finally

After two years without an in-person graduation celebration, the SOA gathered together in the President's Loge of the Lavell Edwards Football Stadium to commemorate students' achievements.





# CELEBRATING A CENTURY

*SOA alumni gathered at 18 events around the country to commemorate the 100th anniversary of the award-winning program.*

FIREWORKS: LUIS LARA/UNSPASH







**W**hen **Jennifer Maroney** joined BYU Marriott's School of Accountancy (SOA) in 2014 as the SOA alumni director, one of her primary goals for her new position featured an unusual objective: to put together what she calls "the party of the century" for the school's upcoming centennial anniversary.

"I knew we needed an extraordinary event to celebrate the SOA's 100th anniversary," she says. "It had to be unlike anything any BYU department had ever done for their alumni."

Maroney's vision was realized with the SOA Centennial Celebration, held between October 2021 and November 2022. Festivities comprised 18 events nationwide, featured a four-day central event in Provo, and brought together alumni, faculty, and friends of the SOA to celebrate the school's achievements.

"Since its inception a century ago, the School of Accountancy has grown into an award-winning, top-three-in-the-nation accountancy program with about 15,000 living alumni around the country," says



**Doug Prawitt**, director of the School of Accountancy and the LeRay McAllister/Deloitte Foundation Distinguished Professor. "We put together a world-class centennial celebration as a way to both honor all those who built the SOA into what it is today and rekindle our connection with alumni in a more personal way."

Prawitt continues, "Our success depends in no small degree on the connection and commitment of our alumni. We want to show them how much we appreciate them, their generosity in giving back, and the many ways in which they represent and reflect goodness back on BYU, BYU Marriott, and the SOA."



Maroney predicts that the celebration's ripple effects will influence the SOA, its students, and its alumni for years to come. But organizing an event of such significance did not come without challenges. Maroney's team and numerous SOA alumni worked diligently and cohesively to bring the celebration together in the face of unforeseen obstacles and sometimes seemingly impossible odds.

## A Legacy Worth Celebrating

A year after Maroney joined BYU Marriott, associate professor of accountancy and Rachel Martin Fellow **Melissa Lewis-Western** taught in the junior core as a visiting professor. Her experience helped her decide to make the Tanner Building her permanent home, in large part because of the love she felt from her students.

"I'd only been a member of the Church for maybe two years, and that fall was my first experience going to the temple," Lewis-Western says. She shared her preparation for that event with her students during class and was surprised by their response.

"To have the students not only help me to learn and teach but also to be super excited to be part of that journey with me made me think, 'This is fantastic. You can be more than a teacher—you can bring your whole self to the classroom, and we can really talk about the most important things in life and support each other,'" she says.



# SERVICE UNITY ACHIEVEMENT LEGACY

Lewis-Western's experience is just one example of how the SOA embodies unity, one of the four themes of the SOA Centennial Celebration: service, unity, achievement, and legacy. Those four themes, a video interview in which Lewis-Western shares her story, and many other components of the celebration were selected and compiled by Maroney's planning team, a tight-knit group made up of Maroney, alumni events coordinator **Lizzy Farnsworth**, and five student-intern cohorts that worked on the project over a period of four years.

"One thing I'm particularly proud of is that almost every aspect of the SOA Centennial Celebration has been conceived of and implemented by students," Maroney says. "Everything from the website design to the social media content has been student led. That speaks volumes about the caliber of students who study at and graduate from BYU."

The 20 student interns also assisted with planning events, building the SOA Centennial Celebration website ([soa100.byu.edu](http://soa100.byu.edu)), and compiling the SOA's centennial history book, *BYU School of Accountancy*:

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## STORIES OF THE SOA

Lewis-Western shares her story in a video on the BYU Marriott Accounting YouTube channel. Visit the channel to see more stories of how the experiences and careers of faculty and alumni have been impacted by the SOA Centennial Celebration's themes of service, unity, achievement, and legacy.



*100 Years of Service, Unity, Achievement, and Legacy* (available online at the BYU Store).

“This celebration really is for the SOA community, including alumni, friends, faculty and staff, and current and future students,” says Farnsworth, who interned with Maroney before joining the alumni office as events coordinator. “We’re doing it for them. It comes from a place of love, and we just want people to enjoy it.”

## Coast-to-Coast Commemoration

When Maroney began her work as incoming alumni director, she had made a goal to prepare for emergencies. “I felt this need to build a strong alumni network that would withstand anything,” she recalls. “We needed to get ready for a catastrophe—just in case.”

In early 2020, Maroney and her team were finalizing plans for the centennial celebrations—set to begin only a few months later—when the catastrophe Maroney had been presciently preparing for became a reality. “I remember years earlier telling **Jeff Wilks** [EY Professor and former SOA director] that we needed to be prepared in case something happened that would impact a large number of our alumni,” she says. “I didn’t realize that ‘something’ was going to be a pandemic.”

At first, Maroney waited for her phone to buzz. As unemployment rates skyrocketed, she expected the calls and emails to come flooding in from SOA alumni, asking for help and support in finding new employment—but the flood never came.

“I thought, ‘There’s no way,’” she says. “I couldn’t believe it, but as far as I know, not one of our alumni lost their jobs during the pandemic. The fact that they got through the pandemic with flying colors speaks to the quality of education they received at the School of Accountancy.”

But that relief was soon replaced by the unexpected difficulties presented to the SOA Centennial Celebration team. Between COVID-19 restrictions and other issues, including those related to the conflict in Ukraine, every activity had to be postponed for at least a year, and many cities’ events had to be adjusted.

Helping with these adjustments and myriad other planning responsibilities were the celebration’s city ambassadors—two SOA alumni from each location who graciously dedicated time and effort to bringing each event to life.

**Eric Marler**, a 1983 alumnus and city ambassador for San Diego, remembers making significant alterations to what was supposed to be a day at a San Diego Padres game. “The major league baseball lockout started and showed no signs of ending in time for the season,” Marler says, referring to the historic work stoppage that ended all major league activity from December 2021 to March 2022. “We opted to have a barbecue and play bocce ball at a park instead. We ended up having a great event, even though our original plans changed completely.”

The San Diego event wasn’t the only one to evolve into a more intimate, individual-focused affair that allowed for greater alumni connection. In Houston and Phoenix, alumni oversaw grills and griddles at parks while chatting with old and new friends. Other events saw alumni watching NBA games courtside at the Vivint Arena in Salt Lake City and the Chase Center in San Francisco, exploring the Denver Botanic Gardens, enjoying beach time at Washington Lake, and attending a Hollywood Bowl concert.

“The highlight of our event for me was the beautiful weather—you never know what you’re going to get in Dallas—and watching everyone socialize,” says **Jen Hinze**, city ambassador from Dallas. She and her husband, **Rod Hinze**, a fellow 2001 alum, planned the event. “Being able to gather with others who share our same passion and have memories of a wonderful BYU experience was such a treat.”





## Overcoming—Together

The crowning gathering was an event in Provo, which coincided with Provo City's Freedom Festival celebration. Attendees participated in several events over a four-day period, including a kickoff event, a golf tournament, family intramurals, a professional development conference, a family accounting race, a tailgate party, and a patriotic service. The kickoff event included a concert featuring 2011 alumnus **Dave Crosby** and his daughter Claire of YouTube and *The Voice* fame along with world-renowned musical group the Piano Guys.

Like many other city events before it, the Provo event had its fair share of challenges, including a surprise summer thunderstorm that threatened to derail the kickoff celebration. But even this challenge had its bright side: while alumni and their families took shelter and waited for the downpour to cease and the show to go on—which it eventually did—alumni made the best of the situation by networking and making connections.

None of the events would have been possible, Maroney shares, without the help of each city ambassador. "I am so grateful for each ambassador's dedication to making this celebration a reality," she says. And the city ambassadors are similarly grateful for Maroney's help in navigating obstacles. "Jenn's enthusiasm has been essential during the planning phase. I've appreciated how accessible she's been,"

says **Paige Goeppfert**, a 2004 alumna and Chicago city ambassador.

"The preparation for this event has been like any true BYU experience," says 2000 alum **Greg Headlee**, comparing his service as a Las Vegas city ambassador to the challenging SOA classes he took as a student. "It seems daunting at first, but once you start digging in and asking for help from other alumni, the plan seems to fall into place. Others are so willing to help out and rally around the cause, which only speaks to how the School of Accountancy has truly blessed each of our lives."

## Looking Back, Looking Forward

At almost every one of the 18 SOA Centennial Celebration events, alumni could be found riffling through the pages of junior core yearbooks dating back into the 1960s.

"Finding photos of themselves and their friends in the books was so exciting for our alumni," says Farnsworth. "It gave them a chance to remember their memories of the SOA, the impact it had on them, and the impact they can have on future generations of students."

Maroney and her team hope that alumni took the time to reflect on the SOA's past and consider its future as part of their SOA Centennial Celebration experience.



ENTER TO LEARN,  
GO FORTH TO SERVE



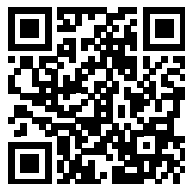


“One of the best parts of these events has been seeing alumni revive previous connections and initiate new ones,” Maroney says. “We hope that the long-term impact of this yearlong celebration is greater networking and a stronger alumni community, because our alumni are the SOA’s greatest strength.”

To send the SOA into its next century, many alumni have generously contributed to the SOA’s 100 for 100 initiative, which encourages each alum to donate \$100 to an endowment that will support SOA students for years to come. Alumni who wish to contribute may continue to do so even after the celebration is over and pass their legacies forward to future SOA students.

Headlee believes that his love of supporting BYU and the SOA stems from what the SOA has given to him: a passion for education and service. “It’s best explained by the simple phrase posted at the bottom of campus with the Tanner Building in full view: ‘Enter to learn, go forth to serve,’” he concludes. “There is something that changed in me for the better when I attended the School of Accounting.”

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



## SOA CENTENNIAL CELEBRATION EVENTS

**DALLAS** October 23, 2021;  
Family barbecue and pumpkin carving

**SALT LAKE CITY** January 19, 2022; Dinner, Utah Jazz game, and on-court experience

**SAN FRANCISCO** January 29, 2022; Networking event, Chase Center tour, and Q&A

**PHOENIX** March 5, 2022;  
Family breakfast in the park

**HOUSTON** March 26, 2022;  
Family barbecue in the park

**SAN DIEGO** April 16, 2022;  
Family picnic and bocce ball tournament

**WASHINGTON, DC** June 18, 2022; Washington Nationals game

**PROVO** June 30–July 3, 2022;  
Golf tournament, family intramurals, kickoff celebration, professional development conference, family accounting race, reunion reception, Stadium of Fire tailgate party, and patriotic service

**CHICAGO** July 16, 2022; Kane County Cougars game and rooftop dinner

**DENVER** August 13, 2022;  
Denver Botanic Gardens tour

**SEATTLE** August 27, 2022;  
Family day at Washington Lake with service project

**LOS ANGELES** September 3, 2022; Maestro of the Movies concert at the Hollywood Bowl

**ATLANTA** September 10, 2022;  
Topgolf event

**ORANGE COUNTY, CALIFORNIA** September 17, 2022; Beach luau

**PORTLAND, OREGON** October 15, 2022; Topgolf event

**BOISE, IDAHO** October 21, 2022; CPE conference and lunch

**NEW YORK** October 28, 2022;  
Rooftop party

**LAS VEGAS** November 5, 2022;  
Family ice skating



# STUDENT LIFE

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As a MAcc student, **Hannah Biesinger** played a key role in a new podcast designed to provide academic and personal support for the SOA's junior core students. Biesinger wrote the scripts and invited guest speakers to share their experiences and advice during each episode. The podcast, which is titled *Accounted For* in the BYU SOA, discusses "all of the things that students are going through in real time," says Biesinger. Learn more about Biesinger and the podcast on page 16.









# Student Report

STUDENT DEMOGRAPHICS	MACC	BS ACC
Number of fall 2021 applicants	258	398
Students entering fall 2021	174	272
Female	24%	26%
International	8%	6%
Minority	8%	7%
Married	46%	25%
Returned missionaries	90%	88%
Bilingual	56%	73%
States represented	24	37
Countries represented	13	11
Average entering GPA	3.79	3.8

CLASS OF 2021	MACC	BS ACC
Average starting base salary	\$62,000	\$61,300
Placed by 3 months after graduation	100%	100%

BYU MARRIOTT FINANCIAL AID*	MACC	BS ACC
Number of students receiving scholarships	208	140
Percent of students receiving scholarships	100%	38%
Amount awarded	\$625,652	\$170,473

\*Does not include university or federal aid

## Undergraduate Rankings

RANK	PROGRAM	SOURCE	YEAR
1st	Accounting	<i>College Factual Best Value</i>	2021
2nd	Accounting	<i>U.S. News &amp; World Report</i>	2022
3rd	Accounting	<i>The Big 4 Accounting Firms</i>	2022

## Graduate Rankings

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



# Speaking in Numbers: The Language of Business

Combining her love of language with an interest in business, **Emily Holden Bruno**, a 2022 SOA MAcc grad, joined the School of Accountancy after recognizing that accounting is the universal language of business and has infinite potential to help minority language communities. Her linguistic fascination came as no surprise since her parents are bilingual, and she saw how learning languages opened doors.

"I just wanted to open up those doors for myself and be able to talk to people who maybe others can't communicate with," says Holden Bruno, a native of Yakima, Washington, who lived in Spanish housing her freshman year at BYU. Living in that environment facilitated her language growth, and her desire to learn other languages flourished.

When deciding on a career, Holden Bruno asked herself, "How can I serve different populations and different language groups with the skills that I'm gaining?" The supervisor of her Language Immersion Student Residence housing unit, Spanish adjunct faculty member Gloria Stallings, encouraged Holden Bruno's interest in accounting because of the impact she could have as a bilingual accountant. As part of the SOA, Holden Bruno worked as an income tax assistant for Volunteer Income Tax Assistance (VITA) and helped underserved populations with their taxes, an experience she wants to repeat in the future.

Participating in a study abroad that included a trip to Disneyland Paris also encouraged Holden Bruno to recognize her ability to make a difference. She noticed that "a Spanish speaker was trying to speak to a French speaker, and they couldn't connect with each other." Her abilities to speak French and Spanish led her to successfully translate the conversation. Her goal ever since has been to help break down language barriers.

This goal has not been easily accomplished. Holden Bruno prepared for the rigors of junior core, but as the difficult courses compounded, she found herself at a low point in her life. "I had to go through the junior core's first semester twice due to a medical



deferment," she says. "I had just gotten out of the hospital where I was hospitalized for a week, and then right after I got out, I was in a motorcycle accident."

Holden Bruno reached out to **Greg Burton**, KPMG Professor in the accounting program, to discuss ways she could improve in his class after falling behind. His advice to her made a lasting impression. "He said to me, 'If you were my daughter, I would tell you to take this time off of school and focus on yourself and come back again next year.'"

She took his suggestion, dropping out of the semester to fully recover without academic stress. Her reacceptance to the program the next semester was encouraging, solidifying her confidence that she was in the right place, but she still experienced adversity. "I saw my peers all a year ahead of me," Holden Bruno observes. "I envied them sometimes. But I also took it as an opportunity to truly understand what I wanted out of the accounting program."

Her advice to other students mirrors that of her former professor: Place your health above school because having a healthy mindset and body is half the battle for academic success.

Holden Bruno now looks forward to what lies ahead. She and her husband recently hiked the Pacific Crest Trail, starting at the US border with Mexico and finishing at the US border with Canada. After the trip, the couple moved to Minneapolis, Minnesota, where Holden works as an audit associate at Baker Tilly.



# Unifying Nations

When **Sean Guinn**, an international junior core student from Nara, Japan, first visited the United States, including a stop in Provo, he knew that BYU would be his alma mater. Although he was only 15 years old at the time, he also knew that BYU Marriott's School of Accountancy would become his home away from home.

When he visited the campus, Guinn enjoyed the positive spiritual and social atmosphere of the campus community. "People are always spiritual; they're friendly, and they're nice," he says. Guinn also liked that BYU encourages learning by both study and faith, and he soon determined to attend the university. Before his dream could come to fruition, however, Guinn needed to improve his English fluency and better understand the American lifestyle. "It's definitely a different culture," he acknowledges.

Guinn had many experiences that prepared him to come to BYU and be able to thrive. He lived in Los Angeles for a year, served a full-time mission for The Church of Jesus Christ of Latter-day Saints in Canada, and then returned to Japan to complete some schooling and work to finance the rest of his formal learning. Once he arrived on BYU campus, Guinn discovered the power of community through his professors, his peers, and the gospel.

"All the accounting professors are helpful and wish the students success," Guinn says. BYU Marriott encourages personal and sincere faculty-student interactions, so SOA professors often begin classes with a short spiritual thought or share trials that have shaped their present circumstances. "Those few minutes have changed my life dramatically," shares Guinn. "We all struggle, and we can always improve our faith by learning from others." The faculty's thoughtful concern coupled with his peers' care creates a space of inclusion and support for Guinn.

Guinn's immersion in the junior core helped him discover that students in the SOA are trustworthy and service minded. Guinn says that in this group setting, students learn both accounting concepts and the value of trust. They rely on one another to complete joint projects and for aid in other classes and their



personal lives. "I started to work with all the members of the group, and I realized that people are really nice and people show interest in me," he says. "They truly care about each other." With this discovery in mind, Guinn acknowledges that while the junior core is intellectually taxing and demanding, it has proven to be entirely worthwhile.

Guinn also feels that BYU Marriott creates a welcoming space for international students. He reflects that it can be terrifying for international students to come to a university in the United States, but he encourages those students to be proactive in finding the help they need as they invest in their studies.

Guinn enjoys learning in the SOA because of the opportunities to serve that a degree in accounting can afford. "All of the accounting classes are incredibly useful, and they offer something interesting," he says. "Accounting is something I feel motivated to study." Guinn now communicates effectively with his peers, enjoys group work, relies on the support of professors, and shares his love for the SOA across two languages and countries. Because of his experiences, Guinn wants to offer his future colleagues the same levels of kindness and trust that he has received in the SOA.



# The Magic of Integration




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*“I’m grateful that I could get into the master’s program. The SOA doesn’t accept a lot of students outside of BYU undergraduates, so I’m particularly grateful for the opportunity.”*

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Unlike many of her peers, **Julia Turner** did not begin her accounting education at the School of Accountancy. She graduated high school with an associate’s degree and little time to decide what she wanted to study for her advanced education, but based on the recommendations of family members and others who enjoy their careers in accounting, Turner determined to explore the possibility of becoming an accountant.

Turner began her degree in accounting at Utah State University and then served as a full-time missionary for The Church of Jesus Christ of Latter-day Saints for 18 months. After returning from her mission, she accepted a job at Anderson Bradshaw PLLC in Salt Lake City and transferred to Utah Valley University, where she graduated with a degree in accounting.

Although she had previously attended two other Utah universities, Turner dreamed of earning a master’s degree at BYU Marriott’s SOA. “I’ve always wanted

to attend BYU, so I’m grateful that I could get into the master’s program. The SOA doesn’t accept a lot of students outside of BYU undergraduates, so I’m particularly grateful for the opportunity,” she says.

Turner nervously anticipated starting the program and joining students who were integrated directly from the junior core. Having heard about the difficulty of the junior core and the level of dedication it requires of students, Turner hoped to avoid a rocky start and make a smooth transition into the SOA.

“The accounting program is formatted so that you finish the junior core and come directly into the master’s program, then you receive your master’s and bachelor’s degrees at the same time,” she observes. “Joining a more rigorous program was like jumping into a different world.”

Despite her uncertainty, however, Turner has felt fully welcomed into the campus and accounting communities. “It’s been pretty magical,” she says.

Further involving herself in the campus community, Turner participates in the BYU Women’s Chorus. Turner also knits in her limited free time, and the focus and dedication she develops through this task serve her well in the accounting program.

Because Turner balances a two-hour commute, a part-time job, full-time school, and her family life, she has decided to take her time in the master’s program. The MAcc program is generally designed to be completed after the junior core, leading to only one additional year of schooling for BYU Marriott undergrad students. However, to make the most of the program and to account for her various responsibilities, Turner has decided to stretch her time in the program to two years.

Turner says that the most rewarding experience she has had thus far in the program is being able to take exams and do well. “It’s satisfying just to sit back and realize that even if I didn’t get the highest score, I’ve learned so much.”



# Accounted for in the SOA



The School of Accountancy's rigorous junior core demands that students immerse themselves in accounting. Finding the time outside the classroom to fully comprehend and apply accounting principles, however, doesn't come easily.

When **Cassy Budd**, SOA's Nemrow Excellence in Teaching Professor, and **Melissa Lewis-Western**, an associate professor and Rachel Martin Faculty Fellow, noticed an increased student need for academic and personal support throughout the junior core program, they looked for ways to help students learn more effectively.

"We had a problem in which students needed some information that they were not getting," says Budd. "How could we get it to them? Voila, a podcast was born."

The podcast on Spotify titled "Accounted For in the BYU Marriott SOA", is entirely student driven and is hosted by **Hannah**

**Biesinger**, a MAcc student from South Jordan, Utah. Biesinger writes the scripts and invites guest speakers to share their experiences and advice within an 11- to 30-minute episode. The podcast discusses "all of the things that students are going through in real time," says Biesinger. "As we've gone along, many students have mentioned that sometimes the junior core is so hard that it's the first time a lot of them experience some sort of failure, at least academically." The podcast is designed to combat this feeling of failure, she notes.

"We used to have more conversations between faculty and students," Budd observes. "But that's declined a bit, partly due to COVID-19, partly due to style changes in learning." The podcast creates another avenue for conversation.

In addition, Lewis-Western notes that students are more likely to listen to their peers than to their professors, thus "the podcast is a series of small pieces coming from their peers."

A student herself, Biesinger loves that the podcast involves SOA students who offer thoughts about academic stress, class progress, and overall success. "They know exactly what to say and what would be most helpful because of their experiences," she says.

This connection across various graduating years also encourages

networking and friendships. "We can be vulnerable and open about these experiences in which maybe we didn't do our best, but that's okay, because the best we can give is the best we can give," says Biesinger, who plans to rerecord a few episodes in the future, giving each graduating class a legacy to leave behind for the next junior core.

This legacy is also indicated in the title of the podcast, which holds deeper meaning in the accounting program. All the students have a stewardship to account for themselves and for each other. The last questions of the podcast are always: How have people accounted for you in the program? And how have you accounted for others?

"Focusing on these questions elevates the vision of the program," says Lewis-Western. Common struggles are shared, she says, but students need to realize that what is best for them in the long term is often hard in the short term. The key is helping students to recognize the blessing of the challenge and to embrace the goal to learn and become.

Hearing strategies and messages of hope from previous students in the podcast helps current junior core students lift their vision beyond the day-to-day. The creative instruction and support found in the podcast are sure to become integral parts of the SOA.



# Opening Doors to Education

First-generation university student **Andy Perez-Sanchez** from Louisville, Kentucky, aspires to break patterns of the past as he works to complete his degree at the School of Accountancy.

Perez-Sanchez's parents overcame immense difficulties when they immigrated to the United States from Mexico and Guatemala, respectively, to provide a better life and more educational opportunities for their children. Perez-Sanchez's relentless work ethic stems from the desire to make his family proud and honor their sacrifices. He finds strength in their story: if they could triumph over their exigent situation to give him the life he has today, he can overcome the obstacles of loneliness, doubt, and stress to succeed in a new and competitive environment.

Coursework in the SOA is demanding, and the stress can be overwhelming. As the first in his family to seek higher education, Perez-Sanchez has traveled a difficult road that took him beyond the capacity of his familial support system. To combat the pressure, he has turned to SOA and BYU resources for support: professors, peers, clubs and associations, and Counseling and Psychological Services (CAPS).

The camaraderie in the junior core among students who work, study, and struggle together has proven to be a powerful resource for Perez-Sanchez. He enjoys hearing his peers express varying viewpoints and thought processes, and many of his fellow students have alumni family and friends who offer

Perez-Sanchez support, advice, and networking possibilities. While Perez-Sanchez did not start with the kind of alumni relationships that these students have, he has formed positive connections with SOA professors and counselors who have reached out and encouraged his networking endeavors. He appreciates the advice and support of many professors who were also first-generation students. With their support, he is able to move forward despite challenges.

The tight-knit community of friends in his hometown has also been a great support and significant motivator for Perez-Sanchez. When Perez-Sanchez completed an internship in Louisville, Kentucky, at the town's first Spanish-speaking CPA firm, he realized the urgent need for financial learning in the Latino community. Receiving his degree will be a step toward effectively sharing his financial knowledge with his home community through his bilingual skills.

Perez-Sanchez hopes to positively influence communities like his hometown by helping Spanish speakers file taxes and search for jobs. With this goal in mind, Perez-Sanchez continues celebrating his community by joining BYU clubs such as Hispanos Unidos, in which students from similar backgrounds come together.

Some advice that Perez-Sanchez would offer to other first-generation students, especially those of different ethnicities, is to ask questions and reach out to professors. "I know it's hard and scary to ask questions and go out of your comfort zone because it seems like everyone around you has everything planned out, but just ask." He also advises students to avoid comparison. "I'm a slow learner. I have to take my time," he says. "When you compare yourself with others, it brings depression, anxiety, and other negative emotions." Instead, he encourages students to view their personal growth over time. "If I compared myself now to how I was last semester, I'm way better now," he says. Following his own advice, Perez-Sanchez is preparing for a successful career after he graduates from this competitive program. He is grateful for the SOA and ready to make a difference in the world around him.











# FACULTY/ STAFF NEWS

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*After decades of service, four faculty members announced their retirement this year, leaving a lasting impact on the SOA. Jim Stice, Kay Stice, and Scott Hobson (pictured left to right) and Steve Glover (not pictured) have devoted years of service to making a difference in the lives of those with whom they interacted, from students to colleagues. Their devotion to BYU Marriott's mission of developing leaders of faith, intellect, and character has been manifest throughout their careers. Read more about each of these exemplary professors on page 22.*



# Faculty Report

## Professorships

PROFESSORSHIP	2021–22 RECIPIENT
W. Steve Albrecht	James D. Stice
Andersen Foundation	Scott L. Summers
Glenn D. Ardis	David A. Wood
Robert Call/Deloitte	Brian C. Spilker
Deloitte	Monte R. Swain
EY Professional	L. Scott Hobson
EY	T. Jeffrey Wilks
John W. & Nancy S. Hardy	Jacob R. Thornock

PROFESSORSHIP	2021–22 RECIPIENT
KPMG	F. Greg Burton
LeRay McAllister/Deloitte Foundation Distinguished	Douglas F. Prawitt
Mary & Ellis	Mark F. Zimbelman
Norm & Cindy Nemrow Excellence in Teaching	Cassy J. Budd
PwC	Earl K. Stice
K. Fred Skousen	Michael S. Drake
Robert J. Smith	William B. Tayler

## Fellowships

FELLOWSHIP	2021–22 RECIPIENT
LeAnn Albrecht	Abigail Allen
Andersen Foundation	Timothy A. Seidel
Deloitte Professional	Melissa P. Larson
Deloitte Professional	Joshua A. Lee

FELLOWSHIP	2021–22 RECIPIENT
Rachel Martin	Melissa F. Lewis-Western
PwC	Travis Dyer
Warnick/Deloitte	Steven D. Smith

## 2021–22 Faculty Awards

**Cassy Budd:** BYU Faculty Women's Association Mentoring Award

**Greg Burton, Scott Summers, Jeff Wilks, and David Wood:** Issues in Accounting Education Best Paper Award

**Brant Christensen:** Accounting Review Outstanding Reviewer Award

**Troy Lewis:** AICPA 2021 Arthur J. Dixon Memorial Award and BYU Early Career Teaching Award

**Tim Seidel:** BYU Early Career Scholarship Award

**Monte Swain:** Certificate of Merit, *Management Accounting Quarterly* Best Paper Award

**Steve Smith:** Institute of Management Accountants Faculty Leadership Award

**Jake Thornock:** BYU Karl G. Maeser Research and Creative Arts Award and FARS Outstanding Discussion Award

**Melissa Western:** BYU Women's Faculty Association Scholarship Award

**Jeff Wilks:** AAA/J. Michael and Mary Anne Cook/Deloitte Foundation Prize

**David Wood and Scott Summers:** Celonis Curriculum Co-Creation of the Year Award

**David Wood:** American Accounting Association Strategic and Emerging Technologies Section Outstanding Researcher Award



# The Accounting Nerd

For new BYU Marriott assistant accounting professor **Travis Dyer**, teaching is more than a job; it's a passion. As he educates students on the intricacies of financial statements and disclosures, Dyer also hopes to teach students about the complexities of life and the importance of learning from difficulties.

Dyer grew up in Vancouver, Washington, and his first job in high school was in a bank as a teller. The son of a CFO, Dyer had been intrigued by numbers and accounting since he was young. As a result, Dyer entered BYU as an undergrad in 2006 thinking he knew exactly what he wanted to do. After being accepted into the School of Accountancy, he planned on pursuing a career as an auditor. However, after Dyer completed an internship in that area, he realized that auditing wasn't for him.

During this time, a professor approached Dyer and asked if he had ever considered teaching. Dyer's initial response was, "Teaching is for nerds, and I'm not a nerd." His professor's response—"Oh, yes, you are"—inspired him to seriously consider teaching and research. As he looked further into academic life, Dyer realized this was the route for him.

"My brain is naturally curious. Research is interesting because I feel like I'm asking questions that other people either haven't asked or haven't answered," says Dyer.

This self-discovery set Dyer on an academic trajectory toward

professorship. He graduated from BYU Marriott with his BS and MAcc in 2013 and went on to receive his PhD of accounting at the University of North Carolina at Chapel Hill in 2018. After receiving his doctorate, Dyer accepted an assistant teaching position at Cornell University where he taught for three years.

While Dyer was teaching at Cornell, an assistant professor position opened up in the SOA at BYU Marriott. Dyer and his wife, Jessica, decided to take the chance and apply. He was offered the job, and he and his then family of six made the trip back to Provo.

A professor of upper-level accounting and MBA courses, Dyer acknowledges that his classes are far from easy. But he hopes that when his students are challenged academically, they learn that they are capable of doing hard things. "Life isn't always easy, but you pick yourself up and face your challenges," says Dyer. "And when you reach the other side of your challenge, take a look around. Life is actually quite beautiful."

Dyer doesn't preach anything that he hasn't learned himself, and he uses his personal life experience to better relate to and empathize with his students.

"When my wife and I were undergraduate students at BYU, we lost our first child, which was the most awful experience. We were left wondering, 'Why is this happening? Where is God in this?'



But during difficult experiences, you can either lean away from God or lean toward God, and my wife and I chose to lean toward Him," says Dyer. "Everyone has tough times, but God is always there for you."

With one semester of classes as a BYU professor under his belt, Dyer is excited for many more to come. Not only is he ecstatic to have the opportunity to pursue his passion of research, he is also thrilled to continue working with students.

"I love working with young people because they're at a crucial point in their lives. The small decisions they make now will have a major impact on their lives down the road. I am grateful for the opportunity to give minor course corrections and encouragement while they are on their way," says Dyer.



# Four SOA Faculty Retire

BYU Marriott recognizes the following four professors who recently announced their retirement:

► **Steven Glover** joined the SOA faculty in 1994 and served for almost three decades in a variety of roles in the SOA and at BYU Marriott, including associate dean, director, and K. Fred Skousen Distinguished Professor. After retiring from BYU in 2021, he took on a full-time position as the chief financial officer of Pelion Venture Partners in Cottonwood Heights, Utah. During his time at BYU, Glover received numerous awards, including the Outstanding Auditing Educator Award from the American Accounting Association, which recognizes outstanding auditing achievements in research or teaching. Along with his duties at BYU Marriott, Glover performed extensive research in the accounting field and published more than 20 works in financial journals. Much of his research was focused on how to improve audit quality. Aside from his career, Glover enjoys spending his free time with his wife, Tina, and their four children. He also enjoys traveling, boating, golfing, and attending BYU sporting events.



◄ **Scott Hobson** joined the SOA as an associate teaching professor of accounting in 2003. Hobson came to BYU with 20 years of professional accounting experience, and he used his real-life experiences to teach and prepare students through a vast array of courses, including Business and Accounting Information Systems, including Business and Accounting Information Systems, Managerial Accounting, Financial Accounting, and Management Consulting and Practice. In his time at BYU Marriott, Hobson served as associate director of the SOA and was an active member in many BYU committees, with his most recent role being a council member on both BYU Marriott's Diversity and Inclusion Committee and its Curriculum Committee. He coauthored the textbook *Managerial Accounting for Undergraduates* and enjoyed regularly accompanying students to Ghana to help not-for-profit entities improve their accounting processes and systems. Aside from his career, Hobson is a former Ironman triathlete and served a full-time mission in Kobe, Japan.





◀ **Jim Stice** joined the SOA in 1988 and has served in a variety of roles, including as an associate dean of BYU Marriott and the director of BYU Marriott's MBA program. While at the SOA, he was chosen by graduate accounting students as Teacher of the Year on numerous occasions and was selected by his peers in BYU Marriott to receive the Outstanding Faculty Award. He also received the university's highest teaching award: the Maeser Excellence in Teaching Award. He has taught in academic and executive education programs in the United States, Europe, South Africa, Singapore, and China. He has authored multiple publications, including articles in the *Journal of Accounting Research*, *The Accounting Review*, and *Decisions Sciences*. He also coauthored several accounting textbooks. After retiring, Stice became a principal partner in an online learning company that develops and delivers online education solutions to corporations, universities, and individuals.

▶ **Kay Stice** joined the SOA faculty in 1998. He has been a PricewaterhouseCoopers (PwC) Professor of accounting and has also taught in multiple executive education and corporate trainings around the world, including the United States, Hong Kong, Russia, Singapore, Malaysia, France, and South Africa. He has gained additional teaching experience at Rice University, University of Arizona, Hong Kong University of Science and Technology, and Nazarbayev University in Nur-Sultan, Kazakhstan. He has been recognized for his teaching skills at these institutions with numerous awards, including twice being named outstanding faculty member. At BYU, he received the Karl G. Maeser Excellence in Teaching Award, the university's highest teaching honor. Kay Stice has written multiple publications throughout his career, including several with his brother, Jim. Together they have created 60 courses in accounting and finance for the LinkedIn Learning Library.



Honoring the commitment, teaching, and support of these retiring faculty members, Doug Prawitt, SOA director and LeRay McAllister/Deloitte Foundation Distinguished Professor, says:

*"As we give thanks for the years of hard work and dedication these faculty members have contributed to BYU Marriott, I'm honored to have known each individual on a personal level. I have observed the difference each of them has made in the lives of students, colleagues, and those who come to visit BYU Marriott's School of Accountancy. Their influence, teaching, and passion for what they do will be greatly missed."*



# Behind the Scenes

When people think of accounting, an affinity for parties might not be the first thing that comes to mind. However, **Brooke Bradford**, the programs and events coordinator for the SOA, says accountants are all for having a good time. Bradford organizes events that are both enjoyable and effective in forging connections between students, faculty, and alumni.

A native of Cedar Hills, Utah, Bradford always planned to attend BYU. What she didn't anticipate, however, was how quickly she would fall in love with her recreation management major. "I remember sitting in the intro class and thinking to myself, 'I'm going to do this for the rest of my life,'" she explains.

After graduating in 2016 with a bachelor's degree in recreation management from BYU Marriott, Bradford worked for several different organizations before returning to BYU Marriott in 2021. Some of



the events Bradford has planned this year are the gatherings taking place across the country to celebrate the 100th anniversary of the SOA. "Because it's our centennial celebration, we planned 18 parties in 18 different cities," she explained.

One unique perk of Bradford's profession is the opportunity to bring wonderful things to pass without having to be at the forefront of anything. "I love connection, but I appreciate working behind the scenes," Bradford says. She enjoys quietly creating opportunities for SOA students, faculty, and alumni to connect and share experiences.

# Tax World Renaissance Man



**Troy K. Lewis**, an associate teaching professor in the SOA, recently received the 2021 Arthur J. Dixon Memorial Award for his outstanding work as a certified public accountant (CPA) in the area of taxation.

The award, bestowed by the American Institute of CPAs (AICPA), is the highest award given to tax specialists

by the accounting profession.

"It is an honor to have my name added to the list of recipients of this award," says Lewis. "To be included among this select group of professionals that I have admired my whole career is truly a privilege I will always cherish."

An alumnus of BYU Marriott, Lewis graduated in 1995 after receiving a bachelor's degree in accounting and a MAcc with an emphasis in taxation. In addition to teaching, Lewis currently owns and manages his own CPA firm, Lewis and Associates.

"The Dixon award is given to the CPA who demonstrates true professionalism and service. It is typically seen as a kind of lifetime achievement award, given at the end of a long and distinguished career," says Doug Prawitt, director of the SOA. "The fact that Troy received the award essentially mid-career speaks to the enormous impact he has had in a relatively short period of time." Prawitt refers to Lewis as a "Renaissance man of the tax world," alluding to Lewis's contributions in leading key AICPA committees, testifying before Congress, contributing to academic articles, influencing tax legislation, teaching, and mentoring.



# Faculty Publications

## Critically Reviewed Scholarly Journal Articles

**Abigail Allen** and **Melissa Lewis-Western**, "The Innovation Consequences of Financial Regulation for Young Life-Cycle Firms," *Journal of Accounting Research*

**Greg Burton, Scott Summers, Jeff Wilks, and David Wood**, "Relevance of Accounting Research (ROAR) Scores: Ratings of Abstracts by Accounting Professionals," *Accounting Horizons*

**Greg Burton, Scott Summers, Jeff Wilks, and David Wood**, "Do We Matter? Attention the General Public, Policy Makers, and Academics Give to Accounting Research," *Issues in Accounting Education*

**Greg Burton**, "Improving Ethics: Extending the Theory of Planned Behavior to Include Moral Disengagement," *Journal of Business Ethics*

**Michael Drake** and **Jacob Thornock**, "Earnings Virality," *Journal of Accounting and Economics*

**Michael Drake**, "Brokerage Relationships and Analysts Forecasts: Evidence from the Protocol for Broker Recruiting," *Review of Accounting Studies*

**Michael Drake**, "Social Media Analysts and Sell-Side Analyst Research," *Review of Accounting Studies*

**Michael Drake** and **Tim Seidel**, "Earnings announcement delays and implications for the auditor-client relationship," *Review of Accounting Studies*

**Travis Dyer**, "The Demand for Public Information by Local and Nonlocal Investors: Evidence from Investor-Level Data," *Journal of Accounting and Economics*

**Josh Lee**, "Using Loan Loss Indicators by Loan Type to Sharpen the Evaluation of Banks' Loan Loss Accruals," *Accounting Horizons*

**Melissa Lewis-Western**, "Accruals Earnings Manipulation Proxies: Prudent Business Decisions or Earnings Manipulation?" *Journal of Business Finance & Accounting*

**Doug Prawitt**, "Perceptions of Tone at the Top from the Inside: Insights into Audit Pricing," *Auditing: A Journal of Practice & Theory*

**Brian Spilker**, "The Interactive Effect of Time Pressure and Client Preference on Tax Professionals' Information Search Emphasis, Judgments, and Recommendations," *The Journal of the American Taxation Association*

**Scott Summers** and **David Wood**, "Publication Benchmarking Data Based on Faculty Promoted at the Top-200 Worldwide Accounting Research Institutions," *Accounting Horizons*

**Scott Summers** and **David Wood**, "Prepare for Takeoff: Improving Asset Measurement and Audit Quality with Drone-Enabled Inventory Audit Procedures," *Review of Accounting Studies*

**Monte Swain**, "The Four Levers of Revenue Management," *Strategic Finance*

**Bill Tayler**, "Surrogation Fundamentals: Measurement and Cognition," *Journal of Management Accounting Research*

**David Wood**, "A Framework for Testing and Auditing Robotic Process Automation," *Contemporary Accounting Research*

**David Wood**, "A Framework for Using Robotic Process Automation for Audit Tasks," *Contemporary Accounting Research*

**David Wood**, "Perceptions of Robotic Process Automation in Big 4 Public Accounting Firms: Do Firm Leaders and Lower-Level Employees Agree?" *Journal of Emerging Technologies in Accounting*

**David Wood**, "Publication Benchmarking Data Based on Faculty Promoted at Institutions Ranked 200+," *Issues in Accounting Education*

**David Wood**, "Ein Rahmenwerk Zur Nutzung von Robotic Process Automation in der Revision," *Zeitschrift für Interne Revision*

**David Wood**, "Internal Audit Stigma Awareness and Internal Audit Outcomes," *Corporate Ownership and Control*

**David Wood**, "New Frontiers for Internal Audit Research," *Accounting Perspectives*

**Mark Zimbelman**, "Detecting Noncompliant Behavior in Organizations: How Online Survey Responses and Behaviors Reveal Risk," *Journal of Management Information Systems*



# ALUMNI UPDATES

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Although **Sarah** and **Keone Kapisi** both grew up in Hawaii, they didn't meet until they were SOA students at BYU Marriott. Now living back home in Hawaii, the couple is grateful for their shared education and experience within the walls of the Tanner Building. Read more about the Kapisi family on page 30.









# Alumni Report

## Alumni Stats

Total Living Alumni

15,158

Alumni Living Internationally

126

## Top International Countries Where Alumni Live



Canada 50



China/Hong Kong 21



United Kingdom 9



South Korea 7



Japan 7



Australia 6



Taiwan 3



Saudi Arabia 3



Singapore 2



New Zealand 2

## Top Job Titles

- Manager
- Director
- President
- Accountant
- Vice President
- Partner
- Controller
- CFO
- Auditor
- Analyst



# The Morning Man

Mornings are when **Joseph Appiah** shines. As a young boy, he would wake up early, pull on his worn slippers, and make his way to a busy highway between Kisi and Komenda, Ghana, to sell doughnuts before school. Even after relocating to Accra, Ghana, Appiah continued navigating the bustling city streets before and after school and selling the traditional Ghanaian “sweet bad” doughnuts.

Twenty years later, Appiah, an SOA alum, wakes with the Texas sun so he has time to study and write in his journal before he heads to work. Appiah’s current routine is different from the days he sold doughnuts as a child, but he is grateful for the early mornings of his youth that helped him develop lifelong habits that lead to success.

“I wake up early every morning, usually at 5 a.m., with an intellectual curiosity to learn something different,” he explains. “I feel like if I go to bed without having learned something different, I’m not fulfilling the full measure of my creation. After I’ve studied, I write down what I’ve learned that day in my journal and think, ‘I know I’m going to come back to this someday.’” In addition to waking up early to study and pray before going to work, Appiah writes down what he feels God needs him to do that day.

Appiah’s passage to his current life began with a formative visit to a family friend. Years after his doughnut-selling days, a 13-year-

old Appiah and his family visited the home of a close friend who worked as a chartered accountant. Amazed by the man’s comfortable lifestyle, Appiah resolved to pursue a career in accounting as well.

“I took my first accounting course when I was 14 and loved it. I found myself explaining the material to the other students, and I worked hard to be at the top of my class. For me, accounting was fun,” says Appiah. Chasing his childhood dream, Appiah attended BYU Marriott and graduated in 2003 after completing the integrated, five-year accounting program, in which he earned both his bachelor’s and MAcc degrees. Following graduation, Appiah developed his new morning routine in order to continue his love of learning.

After his time at the School of Accountancy, Appiah focused on strengthening not only his spiritual knowledge but also his technical skills. He began his career at EY as a CPA and then made his way to Dell Technologies. Although he began in the corporate governance division, both Appiah and his coworkers quickly recognized his knack for finance and saw his potential as a financial controller.

Appiah’s role as a financial controller marked a shift in his career, and he took on major roles at various companies, including CFO at MinerCorp, a retail and warehouse maintenance service company, and cofounder of shortbench, a



company that connects boutique CFO firms with consultants and professionals. Ultimately, Appiah landed in his current role as director of strategic growth at Anaplan, a cloud-based business planning software company that provides data for decision-making.

Whether he is serving as a doughnut salesperson, a financial controller, a strategy consultant, a CPA, or a CFO, Appiah knows that every experience and every job is an opportunity for him to learn. He is also quick to remember his humble beginnings and the people, such as his mother, who supported and encouraged him on his journey.

Appiah believes that God is an equity investor who actively puts specific people and experiences into Appiah’s life to make sure His equity becomes valuable. “That’s what the Lord has done with me. He gives me skills, knowing full well He will tap into those skills again at some point,” says Appiah.



# Accounting for Love

When students come to BYU Marriott's School of Accountancy, they expect to gain an education that will see them through the ensuing years of career building. What they may not expect to find during their SOA education is their spouse. However, many students have done so; in the history of the SOA, at least 220 couples, both SOA graduates, have married.



▲ **Katie and Neal Ballew**, SOA graduates of 2010 and 2011, respectively, met through a mutual friend but connected over the rigors of accounting. Neal was interested in dating Katie from the start, and although their study abroad programs in Europe and London and Katie's participation in PwC's xTAX competition kept them both busy, these experiences helped them build their relationship. "We both understood the expectations and workload that came with accounting, both at BYU and in our future workplaces," says Katie.

"This helped us support and respect each other," adds Neal. The couple moved to Virginia,

where they both worked at EY in McLean until their first child joined the family six years ago. Now they live in Maryland, where Neal works as the CAO of Omega Healthcare Investors and Katie is a stay-at-home parent; the two currently have three children.

▼ **Sarah and Keone Kapis** met 2,950 miles away from Hawaii, where they had both grown up. "We met on junior core orientation day. We were in the same section, and Keone came up to talk to me while we were in line for professional headshots," says Sarah. They never would have met had Sarah continued on her previously determined career trajectory: she started at BYU planning to major in Japanese and minor in

business but enjoyed Accounting 200 so much that she decided to switch majors. The SOA gave the couple the opportunity to meet each other and study together at an affordable school that upholds their religious beliefs and values.

The Kapis are grateful for their shared SOA education, for the familiarity they have with each other's work industry, and for their understanding of workplace demands. They also appreciate having shared skills and the ability to provide advice to each other about Excel, accounting, etc. They graduated in 2019 and then moved back home to Hawaii, where Sarah worked at Deloitte before opting to be a stay-at-home parent to their one-year-old son. Keone currently works at EY.







▲ **Greg and Melissa Larson** went through the accounting program together, graduating in 1998, but their love story began before junior core started. A first-generation university student, Melissa began her advanced education at Southern Utah University, while Greg studied at Utah Valley University (then called Central Utah Vocational School). Their paths collided when Greg worked at a car dealership in Cedar City, Utah, for the summer, and the two became fast friends.

They set each other up on a double date with their roommates but found themselves enjoying each other's company more than that of their dates. They began dating seriously and became engaged. Then, they both applied to the SOA—hoping to be accepted in the MAcc program together. Their experience in the junior core and beyond afforded the couple more time to spend together in classes and study sessions, more variety in career options, and more flexibility to work from home while raising their family, which today includes four children. The

family has stayed in Utah, and the Larsons have worked at CPA and accounting firms in the Salt Lake area. Currently, Greg is the CFO at Ortho Development and Melissa has been a professor at BYU Marriott in the SOA program for more than two decades.

▼ **Darin and Mary Pierson's** love story began at a table on the fourth floor of the Harold B. Lee Library. In October 2010, Mary left her study table for a few minutes and came back to find Darin sitting there, studying ISYS 201: Introduction to Management

Information Systems. His choice of seating was no accident: he wanted to get to know her, and he seized the chance to meet her. The couple quickly bonded over accounting and an upcoming systems test. They went out together but didn't date seriously because Mary wanted to serve a mission.

After Mary's mission, they reconnected. In 2014, Darin graduated, Mary finished the junior core, and then they got married and headed out of state to start their careers and family. The couple recently moved back to Utah, where Darin is a tax manager at Tanner LLC and Mary is a stay-at-home parent who, in her words, "accounts for all the diapers" of their four little boys, who "may be future BYU accountants."

These stories account for only four of the 220-and-counting couples who have found more than an advanced degree through the SOA. Though each couple has a unique journey, time has shown again and again that love and accounting do add up.







**1986** Before **Craig Willett** became the voice of the Biz Sherpa podcast, he founded an innovative real estate development company pioneering the professional village concept of “own for less than rent.” Willett’s development company wasn’t his first foray into business; his résumé includes leadership roles at a community bank, a public biotech company, and a CPA firm that included more than 700 small business clients. “Seek to discover your unique talents and abilities, then build your career around those innate strengths and talents,” the 1986 MAcc grad advises. Willett now focuses on creating content to motivate

and help business owners improve their personal focus and performance to enhance their success in business. Willett and his wife, Carol, have four children and seven grandchildren.



**1998** After **Rebecca Christianson** graduated with her MAcc degree, she stayed on campus for two weeks to study and prepare for the CPA exam. “It felt like showing up for a job because I would study in the graduate study area all day,” she recalls. Ultimately, she passed the exam and took a job with Hansen, Barnett & Maxwell where she worked for a decade. She then became director of finance and accounting at Talisker Mountain, a real estate company in Park City, Utah, after which she worked as controller at TCFC Finance Co., also in Park City, until 2019. For the past few years, Christianson has enjoyed being at home

with her husband and three children. She enjoys skiing, mountain biking, and traveling.



**1998** **Courtney Dana** met her husband, **Jeff**, in a humanities class and convinced him to switch from a finance major to accounting. The couple spent the next three years studying together, working on several group projects, and mentoring at the Accounting Lab; the two married in 1996. They both landed jobs at Big Four firms, and then Dana took a break to be a stay-at-home parent to their five children, including triplet daughters. “As a mom who took a nine-year career break and then returned to the accounting field, I would recommend the following to ease the process of finding a job postbreak,” she says. “Gain valuable work

experience prebreak, maintain your CPA license, get involved in relevant volunteer work to fill the résumé gaps, and maintain good relationships with former coworkers and bosses.” Currently, Dana is head of the finance department for BayWa r.e. Wind, a wind-energy developer.



**2002** **Alicia Carlsen**’s road to a career took an unconventional—and unplanned—route. While at the SOA, she participated for two years on the team that competed at the Deloitte & Touche Tax Challenge competition, placing second her first year and taking top honors her second year. After graduation, she was a stay-at-home parent who did occasional office work. Then she decided to start her own business: ABC Tax & Accounting. “I tell people not to worry too much about your five-year plan,” she says. “Make God part of your life, and He will make it even better than you thought—and just what you need—detours and all.” An

outdoor enthusiast and avid hiker and camper, Carlsen loves living in Colorado, where she also enjoys running, road biking, and playing soccer. “My husband and I have three beautiful daughters who are currently in college and high school,” she reports. “Together we love to binge-watch TV shows, go to concerts, and play with our pandemic rescue dog.”



# Learning to Pivot

**D**aniel Leslie has never been one to let setbacks keep him down for long. Whether he is proving to the BYU Admissions Office that he deserves to attend the university after being denied or earning multiple degrees while adjusting to life as a quadriplegic, Leslie has not allowed circumstances to determine his direction. Now an alumnus of the SOA at BYU Marriott, Leslie is an example of the incredible things that can be accomplished when one perseveres and is willing to pivot their life plans.

A self-proclaimed rebel, Leslie wasn't always concerned about his academic future. However, after returning home to Colorado from his mission for The Church of Jesus Christ of Latter-day Saints in Russia, Leslie decided he wanted to seriously pursue his education and attend BYU. Those plans were frustrated when he applied to BYU and was not accepted.

However, rejection didn't stop Leslie, and he devised a plan to obtain acceptance. He determined to take some of BYU's most difficult courses during summer term open enrollment, excel in those classes, and then bring his glowing grades to the admissions office and petition for admission. His plan worked, and by the end of the summer, Leslie was ready to begin his official BYU career.

During that first year, Leslie became aware of the university's speech and debate club. "I started chatting with members of the



club, and they seemed smart, so I started attending their meetings," says Leslie. "People in the club were all doing things like going to law school, so I decided I was going to go to law school too."

In summer 2004, while preparing to apply to the accounting program, Leslie was swimming at a friend's pool when he dove into shallow water, hit his head, and broke his neck, dislocating his third and fourth cervical vertebrae. The incident left Leslie paralyzed, and his plans abruptly changed as he returned home to Colorado to be with his family and spend time at a rehab facility specializing in spinal cord injuries.

After a yearlong hiatus in which he continued to learn how to pivot—both in his wheelchair and in life—Leslie returned to BYU Marriott with his typical determination. Although the accounting program's junior core was difficult for him as he adjusted to his new situation, professors and team members rallied around him.

"My hands are paralyzed, so I need help with everything from opening doors to pulling out my laptop and setting it up," says Leslie. "My friends in the accounting program did that every single day."

As Leslie was finishing his bachelor's degree, he was given the option of completing another year to receive his MAcc. "I thought, 'Just one more year for a master's degree? Sure,'" says Leslie.

Leslie graduated with his MAcc in 2008 then headed to Duke University of Law. In 2011, Leslie began working with the U.S. Securities and Exchange Commission in the Division of Corporation Finance as a securities lawyer.

Even before his swimming accident, Leslie had shown his determination, optimism, and adaptability. These traits have proven to be even more valuable as he has continued to progress through his life—a life that has been anything but ordinary.





## Back to School

Most 59-year-olds aren't thinking about heading back to school and taking classes. However, **Lyn Ellis**, a 1985 accounting graduate of BYU Marriott's School of Accountancy, found herself doing exactly that. A few years ago, Ellis was working at Beehive Clothing and searching for ways to grow in her career. She decided to earn her certified management accountant (CMA) certification, and she knew that she would have a better chance of passing the two-part exam if she took prep classes.

For the majority of her career, Ellis had worked part-time, juggling the responsibilities of motherhood and work. But Ellis began working full-time five years ago, when she landed a job with Beehive Clothing Manufacturing, a company owned by The Church of Jesus Christ of Latter-day Saints. As she entered this new phase, she set a goal to earn her CMA.

Ellis took the first part of the exam in 2020 and the second part in 2021. The COVID-19 lockdown gave Ellis more time to study for the exam, and the Church played a key role in her preparation. "The Church offered prep classes

and supplied my study materials," she says.

Passing the exam is no easy feat. The test, which covers 12 areas of competency, was updated in 2020 to include more current and difficult material. Unlike the better-known CPA license, the CMA accreditation applies to the managerial instead of the public realm.

"In manufacturing, my CMA license is incredibly useful," she says. "I help management analyze the company's financials and make decisions." Ellis works in the international sector, handling accounting for the company's manufacturing plants in Brazil, Mexico, Paraguay, and the Philippines.

The Church's emphasis on education is one reason Ellis loves her job. "The Church also offers classes on manufacturing and other topics pertaining to what I do," she says. "I like to take advantage of these educational opportunities."

Ellis also points to another contributing factor to her job satisfaction: the Church's overarching mission. "Our cause is the best," she says. "We're helping to build the kingdom and prepare for the second coming of our Savior."

This mission was important to Ellis even before she began working at Beehive. Prior to making a global impact, she focused on building the kingdom within the walls of her home.

"I was a stay-at-home mom," she says, "and this decision was

the right one for us." Ellis was able to help her family spiritually. "All four of our children served missions and were married in the temple. I'm grateful for the opportunity I had to play a role in that."

Ellis also credits the SOA for her opportunities. "The school has been a big part of my life," she says, explaining that she chose her career and found her husband while at BYU.

A preliminary career assessment prompted Ellis to explore accounting, and she was hooked after the first class. However, not all parts of accounting are as interesting to her. "Bookkeeping can be boring," she says. "It's the business law and accounting theory that make the profession fun and enjoyable."

Ellis and her husband, **Lyle**, a CPA, first met in an accounting class at BYU Marriott, and their early interactions centered on accounting. "Our dates were basically studying in the Tanner Building," observes Ellis. The couple still enjoys accounting so much that the subject continues to come up in their daily conversations. But it's not the only thing they enjoy. Ellis loves traveling with her family, learning to play the organ, and dancing.

Although Ellis's career path has not been easy, her persistence and trust in God's plan have opened many doors. "When you have the Spirit, you accomplish the Lord's work," she says. "This, of course, makes life better."





**2005** Currently a partner at Deloitte Tax LLP, **Chad Hungerford** leads Deloitte's international tax group in Silicon Valley; he also leads the company's national team tasked with helping companies account for income taxes in a cross-border context. Hungerford was part of a BYU Marriott team that won back-to-back national championships at the Deloitte Tax case competition, creating lifelong friendships in the process. He encourages students to maximize the value of their education. "Stop focusing on getting your desired grade and start focusing on mastering the material," he says. "In tax and accounting, so much of what you cover in the MAcc will have direct bearing on your ability to bring outstanding value in your career. You need to learn it and retain it." Hungerford is a proud father of four and an avid BYU fan.



**2007** "If nothing changes, then nothing changes," says **Mariah Nielsen**. "Sounds obvious, but sometimes we hope for something to be different in our lives, yet we keep doing the same thing we've always done and wonder why nothing has improved. If you are hoping for a different result in your life than what you currently have, you have to change what you are doing. There is never a better time than now." This is some of the wisdom Nielsen gleaned from the SOA program, where she also made enduring relationships. "I treasure the friendships I made during my time in the accounting program. I enjoyed being surrounded by so

many smart and creative people." Currently a tax director at FORVIS, she and her husband have three children, and they love hiking together and participating in all water sports—especially paddle boarding. "We would spend all summer at Lake Powell if we could," she says.



**2012** When he was an SOA student, **Michael Durney** regularly brought his newborn son, William, to **Mike Drake**'s accounting class. "Credit Drake for not even batting an eye," Durney says, as he recalls his favorite Tanner Building memory. "For what it's worth, my son now says accounting is a viable option—credit Drake again. Or is it a debit?" Now an assistant professor at the University of Iowa Tippie College of Business, Durney enjoys returning to the Tanner every year for the annual BYU Marriott Accounting Research Symposium, partly so he can play basketball with some of his favorite BYU alums: SOA professor **Tim Seidel**,

BYU Marriott grads who are professors all over the country, his brother who is also a MAcc grad, and another brother who is currently in the program. Durney and his wife, Heather, have five children, including William.



**2013** Growing up, **Tyler Whitezell** had mentors who introduced him to healthcare administration, and when he was approached with an opportunity to enter the field, he jumped at the chance. Currently chief operating officer at Kern Medical, Whitezell oversees all aspects of the medical center, which operates 222 staffed beds, 12 outpatient clinics, a level-2 trauma center, and a 100-physician medical group. Whitezell was promoted to COO during the COVID-19 pandemic, and one of his proudest professional accomplishments was keeping the organization agile and able to pivot on a daily basis. "As hospitals filled, we coordinated

with the state of California, Kern County, and all hospitals within the area to set up safe locations for COVID-19 patients who needed to be discharged from the hospital but were not able to isolate safely due to socioeconomic factors," he says. Whitezell and his wife, Allison, have four children and reside in Bakersfield, California.





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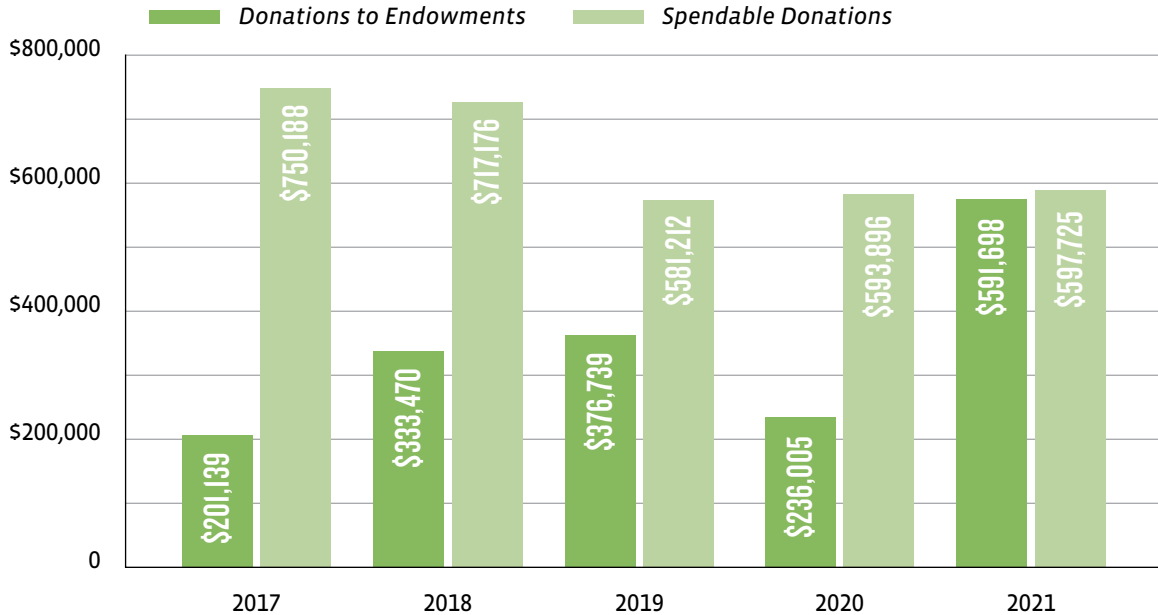
# PROGRAM SUPPORT

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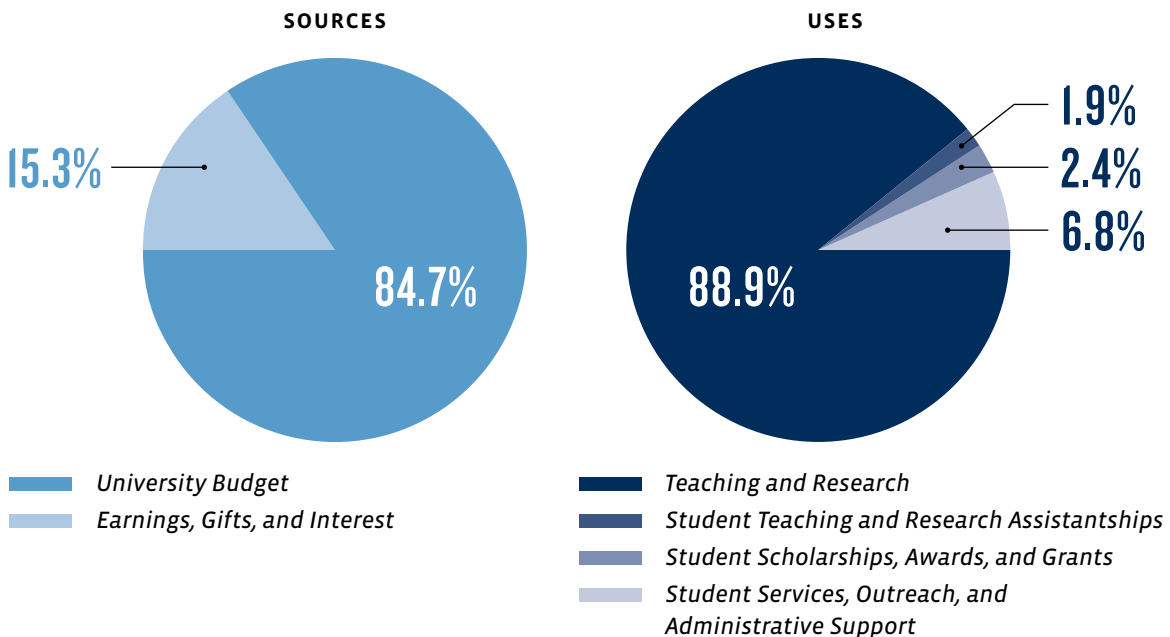
*As part of the SOA's Centennial Celebration, the school launched a centennial student endowment fund. Each SOA alumni is invited to celebrate the milestone 100th anniversary of BYU Marriott's School of Accountancy by donating \$100 (or any amount) to fund the endowment, which will be used to help future SOA students as they earn their degrees. Read more about this opportunity on page 40.*



# Fundraising Report



## School of Accountancy Cash Flows for Operations (FISCAL YEAR 2021)





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# SOA Centennial Scholarship Fund: \$100 for 100 Years



As the centennial celebration of the School of Accountancy at BYU Marriott neared, the centennial planning committee wanted to create an opportunity for alumni to support the school in a way they never had before. Committee members knew that the most meaningful contributions that alumni could make centered on helping students.

“We thought the centennial would be a great time to invite alumni to help future students,” says Scott Hobson, who was SOA associate director over students at the time but has since retired. “At the SOA, we focus on providing our students with as much assistance as we can on all levels—academic, spiritual, and financial. The SOA Centennial Scholarship Fund is a way that we can increase and extend financial support.”

Of course, many SOA alums already donate generously to the school, but the committee wanted this particular fund to appeal to a

wider group of alums. “We came up with the tagline \$100 for 100 years,” Hobson explains. “We encourage alumni to donate \$100, but we welcome and are grateful for any amount. Some of our alums have donated less and some have donated more. The goal was just to unite everyone together in a cause that we all feel strongly about.”

To set up the fund, school officials worked closely with Philanthropies, a department of The Church of Jesus Christ of Latter-day Saints responsible for philanthropic contributions to the Church and its affiliated programs and institutions, including BYU. The goal for the fund is to establish an endowment, which requires a \$75,000 minimum.

“Once the fund reaches that level, we will have money available to us on an annual basis to use for scholarships,” says Hobson.

“The fund is a way to increase alumni participation in giving back to the school,” observes Lewis R. Fisher, a member of both the SOA board of advisors and the SOA Centennial Celebration committee. “We want to ensure that any student who desires to

pursue this rigorous program but otherwise cannot afford to is not turned away.” Fisher continues, “The needs of the students can take different forms than those seen at traditional universities, given that many of our students are married and may already have children.”

Fisher also notes that some students “come from countries where their access to economic support is limited. Given the significant subsidies the Church provides to offset tuition expense, the ability to provide meaningful scholarships is even greater, because we are closing a realistic gap versus the levels of tuition seen at schools in our peer group.”

Helping students, particularly in the form of scholarships, was part of Hobson’s responsibilities as associate director over students. “I am excited to see the modest donations from many, many alumni—contributing whatever they can—become something significant that has the potential to make a substantial difference in the lives of our students. The idea was to establish a fund that can support and assist students for the next 100 years.”

## SOA Centennial Scholarship Fund

We invite you to celebrate the SOA Centennial by contributing to this unique scholarship fund. Scan this QR code to donate any time through the remainder of this calendar year to maximize the impact the endowment can have on future students.





The background of the entire image is a dark navy blue. It is decorated with a series of concentric, nested diamond shapes (rhombuses) formed by thin, light gold lines. These lines radiate from the center towards the corners, creating a sense of depth and geometric pattern. The text is centered within this pattern.

# SOA CENTENNIAL CELEBRATION

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