



# School of Accountancy

**2019–20 ANNUAL REPORT**

**BYU Marriott School of Business**





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◀ In Fall 2020, on-campus classes resume at BYU after six months of remote learning. SOA teaching professor Cassy Budd and junior core students follow strict COVID-19 guidelines during a recent class presentation. Photo by Bradley Slade.





# The 2019–20 Year at a Glance

September

## Creating a Tribe

PwC joins junior core students for the SOA's Tribalry Day tradition. The accounting powerhouse helps students understand the value of creating a tribe and working together to build rewarding relationships.



November

## Conference Networking

Alumni and students enjoy light snacks and invaluable opportunities to network, mentor, and share during the mix-n-mingle, a highlight of the annual SOA alumni conference.



January

## A New Team

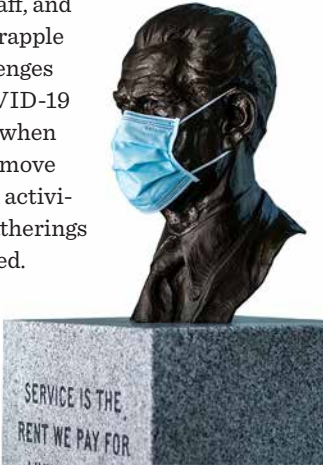
The junior core kicks off winter semester by meeting new group members and participating in team-building activities.



March

## Pandemic Challenges

Faculty, staff, and students grapple with challenges of the COVID-19 pandemic when all classes move online and activities and gatherings are canceled.



SEPTEMBER

OCTOBER

NOVEMBER

DECEMBER

JANUARY

FEBRUARY

MARCH

APRIL

October

## Halloween Double Take

Students get into the spirit of this holiday by dressing up as their favorite SOA professors or staff members.



December

## A Festive Faculty

Staff along with current and emeriti faculty attend the annual SOA Christmas party, a highly anticipated gathering to celebrate the end of the semester and the opportunity to work together.



February

## Personal Point of View

Whistleblower Tyler Shultz shares his story of the ethical and personal dilemmas he faced when he recognized problems at Theranos, a health tech company where he worked.

April

## A New Kind of Graduation

SOA 2020 grads participate in the school's first-ever virtual graduation. The online events include congratulations and recognition from BYU Marriott's dean and SOA officials.



Andrea Daniela Gonzales Alba







BY CAMI COX  
ILLUSTRATIONS BY  
ADAM M. JOHNSON

# Accounting for Change

## JUNIOR CORE TRANSFORMATION

It's been said that the one constant in life is change. Moving forward—and improving—from one stage to another, much like a caterpillar transforms into a butterfly, is a natural part of the world around us. The year 2020 has certainly proven to be a year of substantial change around the world. For BYU Marriott's School of Accountancy (SOA), the unexpected challenges of COVID-19 were an added curveball in a year already full of transformation, as major adjustments to the SOA's foundational program were underway when the pandemic struck.

In 2019 the SOA formed a committee, held discussions, examined curriculum, made decisions, and ultimately obtained approval to significantly change the school's junior core program. While various adjustments to the junior core have been made over the years to ensure that curriculum remained cutting edge and graduates were well prepared to enter the job market, such alterations have been minor and gradual.

"This is the first major revamp of the junior core program since it was formed about thirty years ago," says **Scott Hobson**, an SOA associate

director and teaching professor. "Complicating this was the fact that none of us expected the COVID-19 pandemic restrictions to impact our first year of the revamped junior core."

### A Tradition of Innovation and Excellence

In the early 1990s, BYU Marriott's SOA pioneered the junior core concept. The idea entailed dividing SOA students into five sections, with integrated topics and uniform instruction for each section. Faculty members rotated rather than the students, with everything—including faculty schedules—revolving around the curriculum and the subject matter. The junior core program quickly proved to be a revolutionary educational model, one that other universities have since tried to emulate.

In order to make this nontraditional approach work, a high level of coordination and collaboration had to exist among faculty members, with everyone working cohesively to prepare lesson plans, harmonize schedules, and build unity in their teaching



methodologies. The SOA's long tradition of success attests to the efficacy of this approach. The school is consistently ranked in the top three accounting schools in the nation; in 2018 and 2019, BYU had the highest pass rate for first-time CPA exam takers among all large US programs.

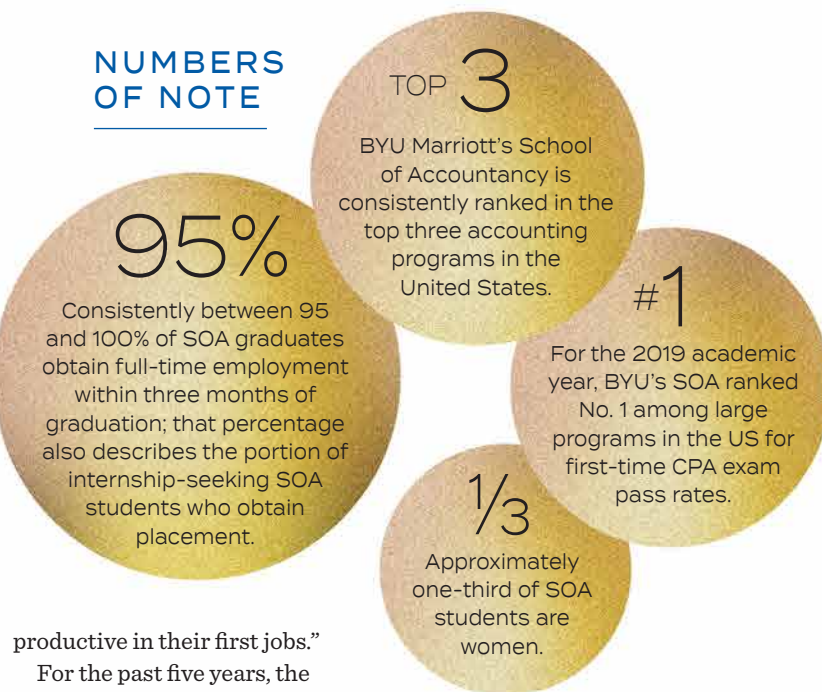
So why mess with success? Other than undergoing small, incremental changes through the decades, the original structure of the junior core program has remained fundamentally intact—until now.

“We’ve made small changes, turning little dials here and there,” says **Cassy Budd**, junior core coordinator and the Nemrow Excellence in Teaching Professor. “But this wholesale change grew out of the feedback that we were getting from our advisory board that we needed to look at sort of a seismic shift.”

## Winds of Change

As a result, fall 2020 brings major changes to the junior core program, changes that have been primarily driven by shifts occurring in the business world specifically and the accounting industry as a whole.

“After thirty years, why would we make these changes to the junior core? Everything’s working well; we’re highly ranked. Why would we do this?” Hobson asks. “We have a board of advisors that is composed of professionals from public accounting and corporate America. Over the years, they have been extremely helpful to us in identifying the skills, knowledge, and expertise our students need to have when they graduate in order to be



productive in their first jobs.”

For the past five years, the SOA's advisory board has been conducting an in-depth review of the accountancy program's curriculum so it could make recommendations for needed adjustments. One significant area in which the board saw a need for increased focus was data analytics.

“The biggest reason for the changes was to make sure our program was up-to-date and reflective of the significant shifts in all of business to big data and analytics,” Budd says. “We needed to be able to bring that perspective into the classroom more deliberately.”

In a changing business world, accountants need to have the necessary skills to gather various kinds of data, parse that data, and then communicate the most important elements to key decision makers. “Data analytics is an area in accounting that has become extremely significant in terms of its importance,” Hobson observes.

Critical thinking and practical application were also identified as essential areas of focus as the

SOA prepares students to enter the accounting profession.

As a result of this feedback from the advisory board, beginning fall 2020 the SOA junior core includes Accounting 407: Data Analytics in Accounting, and in winter 2021 junior core students will take two block courses, Accounting 408: Critical Thinking in Accounting and Accounting 409: Integrated Topics in Accounting.

“The integrated topics in accounting course is going to draw from all of that knowledge that the students have learned over the course of the previous semester and a half, and they’re going to now be given cases and projects and things to work on where they have to integrate all of that information,” Hobson explains.

## Making Room for Growth

In order to add the new courses, the SOA has

made significant adaptations to the program's current structure.

In the past, each semester of the junior core program consisted of three classes worth four credits each, totaling twelve credits per semester. Beginning this fall, the junior core program now consists of four classes per semester, with each class worth three credits.

To pare down the existing classes from four credit hours of information to three, SOA faculty members carefully assessed the material they teach to identify what could be trimmed to make way for the new curriculum. The process took a great deal of effort over the past year. Much time was spent discussing and evaluating what changes needed to be made to preserve—and strengthen—the heart of the junior core program.

## Other Modifications

Historically, the junior core has been divided into five sections of students, with fifty to fifty-five students in each section. Starting in fall 2020, a sixth section has been added, which gives the SOA the potential to increase the total number of students admitted to the program. The target enrollment for the junior core has previously been about 265 students; with the addition of a sixth section, that target enrollment number now increases to more than 300 students.

“The university has been talking about increasing student enrollment at the university level,” Hobson says. “If that proposal receives final approval from the board of trustees, we’ve been told that BYU Marriott will be expected to accommodate a fairly significant portion of that increase. Expanding to six sections actually puts us in a good place to be able to accommodate the increased number of students that may be coming into BYU Marriott in the future.”

The class structure within the junior core is also undergoing changes. Historically, junior core students have been assigned to either a morning or an afternoon session, with professors rotating into the classes depending on topics being taught on a given day. Rather than follow the traditional Monday/Wednesday, Tuesday/

## NEW 2020-21 JR CORE CLASS LINEUP

### FALL SEMESTER

ACC 401: Accounting Information Systems  
ACC 403: Intermediate Financial Accounting I  
ACC 406: Financial Statement Auditing  
ACC 407: Data Analytics

### WINTER SEMESTER

ACC 402: Intermediate Managerial Accounting  
ACC 404: Intermediate Financial Accounting II  
ACC 405: Fundamentals of Taxation  
ACC 408: Critical Thinking (Block 1)  
ACC 409: Integrated Topics (Block 2)

Thursday format seen elsewhere on campus, the SOA junior core program required students to keep their schedules open throughout the week to accommodate four days of instruction and a fifth day of soft-skills development.

“That approach meant there wasn’t a regular schedule as far as the faculty was concerned,” Hobson says.

With these changes, the junior core is transitioning to a more traditional Monday/Wednesday, Tuesday/Thursday class structure, with Fridays remaining a lab day for group assignments and soft-skills instruction.

## Future Changes

“Overall, fall 2020 brings major changes to the SOA, including: major changes to the structure of the junior core, the size of the junior core, and the content in the junior core,” says Hobson.

Because of these substantial changes, the SOA has decided that, for now, it will focus solely on implementing these adjustments successfully. In the future, Hobson says, the SOA will also consider adjustments to prerequisite classes within the accounting program. Eventually, changes to the MAcc program will also be contemplated.

“Hopefully what we’ve done will provide the students with invaluable information and skills that they need to be successful moving forward,” Hobson says. “My guess is we won’t be able to go another thirty years before making more changes. The pace of change in the field is increasing, and I wouldn’t be surprised if in ten years, we’re looking at it again. Our ultimate commitment is to ensure that BYU Marriott’s SOA junior core model continues to be the top educational model around.”





# A Labor of Love

*SOA faculty, staff, and students adapt to changes forced by a worldwide pandemic.*

BY CAMI COX

In the face of the COVID-19 pandemic, many Americans were compelled to take an extended hiatus from their jobs. However, for many faculty and staff within BYU Marriott's School of Accountancy, rather than a reduction in work, workloads doubled almost overnight.

"We turned on a dime and transformed classes that have never been taught online into online courses," says **Doug Prawitt**, LeRay McAllister/Deloitte Foundation Distinguished Professor and director of the SOA.

Like other departments across campus, when the announcement came that BYU would be shifting to complete online instruction, the SOA had only a few days to adapt. The school's programs include a substantial amount of group work, experiential

learning, workshop-type instruction, and hands-on application, which made transitioning to a totally virtual setting an especially daunting task.

"We worked almost around the clock for a while," says Nemrow Excellence in Teaching Professor and junior core coordinator **Cassy Budd**, who was one of the estimated 130 BYU employees across 50 departments who were nominated as Unsung Heroes for the roles they played in helping their various schools or programs adapt to the COVID-19 restrictions. Budd, however, is quick to affirm that it was a team effort that enabled the SOA to successfully navigate this unprecedented situation.

"It was a labor of love," she says. "We didn't want to give up the experience and the community that our students were accustomed to in their classroom,

so we did everything we could to try to maintain what we could."

While he found online learning to be more difficult, MAcc student **Joshua Andreason** says he and other SOA students appreciated the efforts of faculty and staff. "The accounting program has the best professors, bar none," he says.

Although some departments on campus chose an asynchronous approach to social-distance learning—recording their lectures and putting them online for students to view—the SOA's junior core took a synchronous path, with professors and

students participating in real time, complete with screen-sharing, breakout sessions, and live chats. While this approach helped the SOA better maintain its diverse instructional makeup, it was also more complicated.

The junior core, which consists of multiple sections of students, with about fifty to fifty-five students per section, faced particular challenges. Each section has traditionally been assigned to either morning or afternoon classroom sessions, with the sessions being concurrently conducted by different professors. This meant that two or three faculty members were simultaneously giving instruction in different classrooms at any given time.

To keep things running as smoothly as possible, multiple professors were on hand for each class during the pandemic. While one professor lectured, another would run the technology and manage virtual breakout sessions for the students, while still another actively monitored the chat interface to watch for and respond to students' questions. To accomplish all this, the sections were ultimately combined into one large morning session and one large afternoon session—and the participating professors had to extend their workdays.

"Basically, we had all hands on deck," says **Scott Hobson**, an SOA associate director and teaching professor.

The need for a battlefield response to COVID-19 forced the SOA to make quick decisions and adaptations. With more time to regroup and plan over the summer break, Budd says, the SOA has been looking at approaches to social-distance learning that could enable professors to be successful on their own without the need for multiple faculty members to be present in every class.

While the current classroom experience looks different from what students were accustomed to before the pandemic, the SOA team is hoping that a hybrid approach, with students rotating between in-class attendance and online attendance, will be possible going forward. "To the extent possible," Budd says, "we're going to try to keep students in the classroom."

Students' job and internship placements have also been impacted by the pandemic. While the majority of full-time job offers received by graduating students prior to the pandemic have not been rescinded, many of their start dates have been pushed back substantially, says **Brian Voigt**, accounting director in BYU Marriott's Business Career Center.

"COVID-19 is likely to have a long-lasting impact on how we do things," Budd says. "Adapting and adjusting has been a big undertaking. We could never have done it without complete commitment from an awesome faculty team."

*"We didn't want to give up the experience and the community that our students were accustomed to in their classroom."*



# STUDENT ACHIEVEMENTS

*Ever since she was a little girl, Autumn Eddy Zobrist always wanted to graduate from BYU. But her childhood dream didn't include attending the Y while living on the East Coast. Read more on page 13 about how Zobrist earned her MAcc degree in a nontraditional way, including commuting back and forth between New York City and Provo and also petitioning to go through the SOA's junior core program.*





# Student Report

STUDENT DEMOGRAPHICS	MACC	BS ACC
Number of Fall 2019 applicants	247	287
Students entering Fall 2019	171	231
Female	35%	32%
International	4%	7%
Minority	5%	5%
Married	50%	34%
Returned missionaries	81%	81%
Bilingual	66%	64%
States represented	24	32
Countries represented	10	12
Average entering GPA	3.77	3.77

CLASS OF 2018	MACC	BS ACC
Average starting base salary	\$62,000	\$56,193
Placed by 3 months after graduation	99%	99%

BYU MARRIOTT FINANCIAL AID*	MACC	BS ACC
Number of students receiving scholarships	132	107
Percent of students receiving scholarships	93%	83%
Amount awarded	\$423,546	\$161,718

\*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

# Dedication to Education

“Since I was a little girl, I knew I wanted to go to BYU,” says **Autumn Eddy Zobrist**, a Provo native who attended BYU in 1994 for a year. “I love the caliber of people at BYU; I love the feeling on campus.”

After serving a mission for The Church of Jesus Christ of Latter-day Saints in San Antonio, Texas, and then getting married, Zobrist moved to Las Vegas, became a mother of two, and completed her associate’s degree at the College of Southern Nevada. And then she had the opportunity to return to BYU.

“My husband’s work brought us back to Provo, and I thought, ‘Oh my goodness, I have a chance to fulfill my dream,’” says Zobrist. “I still remember walking up the hill over by the pond and tearing up because I couldn’t believe that I had this opportunity to be back at BYU.”

Zobrist graduated with her bachelor’s degree in marriage, family, and human development in 2005, but she didn’t stop there. “While marriage, family, and human development was my first degree, I always knew that I was not going to work in that field professionally,” she says. “Along the way, I always kept my foot in the door of the business world since I love helping businesses achieve their goals.”

For the next fifteen years, Zobrist worked in different businesses gaining experience. “I understand the economics of what businesses do, how they transact, and what they’re trying to accomplish,” she says. “I’ve worked every office job from HR to basic management and logistics, but accounting is where my heart is.”

After being accepted into the master of accountancy program at BYU, Zobrist petitioned to go through the SOA’s junior core, a two-semester program of intensive study for students typically in the junior year of their accounting undergraduate degree.

“I felt strongly that beginning with the junior core was a foundational experience for my education at BYU,” says Zobrist. “The junior core gave me an opportunity to develop relationships with my colleagues, and I’m always learning from the high caliber of faculty and students at BYU.”



Zobrist’s family moved to New York City in 2019 in preparation for her future career and to help ease the transition for her daughter who is in high school. She commuted between Provo and NYC, spending Monday through Thursday in Utah and the weekends in NYC, until she graduated.

After graduation, Zobrist began a rotation with the Financial Accounting Standards Board, an extremely competitive program that accepts only twelve postgraduate assistants nationwide every year. “New York has an amazing network with great opportunities. I hope to work in technical accounting doing advisory or consulting work,” says Zobrist.

Another goal of Zobrist’s is to visit Canischio, a tiny village in northern Italy. “I am related to almost everyone who lives there,” explains Zobrist, who taught herself to read Italian and Latin to translate her family’s genealogy in the village. “My dad and mom shared with me this great love for family history work. Translating all those records and expanding that branch of our family history has been amazing for me. We’ve made so many discoveries.”

Zobrist is proud of her unique journey to BYU Marriott. “The commute from New York to BYU was definitely worth it,” she says. “I did my school differently than somebody who is twenty, but it brought a lot of value because we have different life experiences and different perspectives.”



## Thirty by Thirty



As a teenager working in a Taiwanese night market, SOA MAcc 2020 grad **Dmitrii (Yu) Liu** thought he would be working jobs like that his entire life.

However, his mother encouraged him to pursue an education, so he started a journey that would help him discover that his world could include far more.

After catching a glimpse of the possibilities, Liu set a goal for himself: visit thirty countries before he is thirty years old, something he never would have thought possible before attending BYU.

Liu spent half his childhood in Taiwan and half in China. “After middle school, I didn’t finish high school; instead, I worked full-time,” he says. “I did crazy jobs like working at the night market in Taiwan and doing construction and electrical work.”

During this time, Liu’s mother consistently encouraged him to pursue an education. “I didn’t like school, but my mother always valued education,” says Liu. “Eventually I realized I needed an education to enjoy the life I wanted and fund my own interests.”

Liu had no idea if he would be able to get into any college, much less a school in the United States. “All I knew is, if I were to go to college in the States, I wanted to go to a BYU school because they were the most affordable and had the environment I was looking for,” he says.

Liu spent a semester at BYU–Idaho then headed back to Taiwan to fulfill mandated military service as a medic in an artillery battalion. “My time in the

military taught me discipline and was a good preface for my mission and school,” he says. Liu served a two-year mission for The Church of Jesus Christ of Latter-day Saints in the San Francisco Bay Area before transferring to BYU.

Of his choice to make accounting his major, Liu says, “I decided on accounting because it’s a super broad field. I can work in any industry I want.”

Liu hopes his love for traveling and his experience in a widely applicable field will give him an advantage in the workforce. “One of my strongest assets is that I’m not tied down anywhere,” he says. “With the world being more globalized, that’s a huge plus for my employer, who will be able to send me wherever I’m needed.”

As Liu looks to the future, his thirty-by-thirty goal is already well underway: he has lived in three countries and has visited seventeen others. “I enjoy sleeping at train stations and airports and traveling cheap,” says Liu. “I stay in areas that are less touristy so I can see what everyday life is like in those countries.”

After Liu graduated in June 2020, he started working in San Francisco with Deloitte, but he plans on eventually working all over the world. “Living or working in London has always been a dream of mine, because I grew up learning British English and British history in Beijing,” he says. Liu also wants to work in Sweden, a country he fell in love with during a backpacking trip. He is learning Swedish by watching the news from Swedish sources, listening to podcasts, and taking courses.

In addition to working worldwide, Liu hopes that he can be a resource to other BYU students. “Almost everywhere I go, even in Europe, I am able to find alumni to connect with, and I think that is special,” says Liu. “As I move around, I want to be a point of contact for any BYU student.”

Being a resource for future students is one way Liu plans to give back to the BYU community. “I believe in giving back, because so many people helped me get to where I am today,” says Liu. “I would be working a minimum wage job in Taiwan if it weren’t for all the help I got.”

## A Stepping-Stone to Test-Taking Success



Achieving the highest student CMA score worldwide is no easy feat, but for MAcc 2020 grad **Josh Mortensen**, studying for the CMA exam was like preparing for one of his competitive piano competitions: daunting but rewarding.

“The amount of time you spend preparing can make you go crazy,” says Mortensen, “but being in solitude for many hours, although tough, is worth the effort in the end.”

Mortensen, who is from Eagle Mountain, Utah, grew up performing in classical-piano competitions. “I always had a drive to do well and be detail oriented in whatever I was doing,” says Mortensen. “This is still true as I begin to build a career. I attribute a lot of that to my background in piano.”

After deciding to attend BYU, Mortensen chose to major in accounting when he met the BYU

Marriott’s SOA faculty. “I explored different fields of study,” he explains. “I studied some classes in the medical field as well as in the business school. The accounting faculty stood out to me; they were kind and welcoming.”

Mortensen initially thought he would use his accounting degree in another field, but he quickly realized that he wanted to work in accounting long term. “Even though I knew I wanted to do accounting, I had a hard time deciding on a specific path,” he says. “Then I took a research seminar class and found I enjoyed learning about accounting standards and where decisions are made about the accounting profession.”

Mortensen’s background in piano prepared him for the rigorous studying necessary to prepare for the CMA exam. He earned the highest student score not just in the United States but in the whole world. “Studying and earning the CMA certification was one way to expand my knowledge and become more familiar with how to make not just good accounting decisions but good business decisions as well,” says Mortensen.

After his graduation in April 2020, Mortensen and his wife, Marissa, along with their baby boy, moved to New Jersey, where Mortensen now works for Financial Executives International as an accounting policy manager.

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*“I always had a drive to do well and be detail oriented. . . . I attribute a lot of that to my background in piano.”*

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“This job I accepted is a two-year position that gives me an opportunity to learn as much as I can and use it as a stepping-stone to the next phase in my career,” he says. “I enjoy technical accounting, so I anticipate finding a career in that sphere.”

Mortensen attributes his test-taking success to the program and faculty within the SOA. “Interacting with professors and learning from them, not only in class but also outside the classroom, has proved invaluable,” he says.

Mortensen has strengthened an already-strong SOA reputation. “The school’s accounting students are so impressive,” says Lisa M. Beaudoin, senior director of business development at the Institute of Management Accountants, the company that runs the CMA exam. “In addition to top scorers, BYU Marriott’s SOA students pass our rigorous exam at an extremely high rate. We’re proud to be working with the wonderful faculty and students at the School of Accountancy.”



# SOA, Four Alumni Recognized for High CPA Scores

Earlier this year, the American Institute of Certified Public Accountants (AICPA) announced the winners of the 2019 Elijah Watt Sells Award. This award is given to individuals who score above an average of 95.5 across all four sections of the CPA exam. Of the 75,000 individuals who took the CPA exam in 2019, 137 students qualified for this award, including four from BYU Marriott's School of Accountancy, marking the tenth year in a row that graduates from the SOA have earned the award.

Data from the National Association of State Boards of Accountancy show the SOA has consistently been the top or among the top large program (schools with more than sixty candidates sitting for the test) in the country for first-time pass rates of the Certified Public Accountant exam.

"We are proud of our students, and we are invested in their success," said SOA director **Doug Prawitt**. "We are especially proud of this student accomplishment because, unlike some programs, we don't 'teach to the exam' in the SOA. We teach our students underlying principles and how to analyze and think professionally in terms of accounting and financial concepts, and they are able to use those skills and abilities to excel in a variety of ways, including being the best in the country in terms of CPA exam pass rates."

The SOA alumni who received the award this year were **Nathan Bartholomew** of Salt Lake City; **Carson Lord** of Tysons, Virginia; **Mariana Bravo Salazar** of Pittsburgh; and **Nicholas Underwood** of Phoenix.

Many consider simply passing the CPA exam an impressive feat. The rigorous test consists of four sections: auditing and attestation, business environment and concepts, financial accounting and reporting, and regulation. Each section takes four hours to complete, and the four sections can be taken separately over a period of eighteen months.

Because the exam covers such a large variety of topics, the studying process requires an extensive time commitment. "The AICPA recommends studying for 120 hours, on average, for each section," Lord explains.



Nathan Bartholomew



Carson Lord



Mariana Bravo Salazar



Nicholas Underwood

While 480 hours of study may seem daunting to some, BYU Marriott SOA graduates are familiar with this level of commitment. "The accounting program is known for being especially rigorous during the junior year, and that kind of rigor helped me develop the discipline of being able to study all day long and not get totally burned out," says Underwood.

Lord agrees that the SOA prepares its students for success by helping students not only pass the CPA exam but also become excellent accountants. "BYU Marriott's accounting program, for both undergraduates and graduates, prepares you well—and not just for this test," he says.

Underwood says becoming a certified public accountant provides more opportunities. "The advice that I've been given is that getting your CPA will open many more doors for your career life than just having an accounting degree," he says.

For Lord, receiving the award was an honor. "Elijah Watt Sells is a prestigious award, and not a lot of people receive it," he says. "I am thrilled to contribute to BYU's streak of winners."

# Dreaming in Accountanese

A Nike billboard advertisement featuring Serena Williams that adorned the Los Angeles skyline read, "If they think your dreams are crazy, show them what crazy dreams can do." For recent MAcc grad **Daphne Armstrong**, the ad didn't inspire her to buy clothes or shoes but instead gave her confidence to pursue her dream of earning a PhD and eventually becoming an accounting professor.

Armstrong graduated with her bachelor's degree in accounting from BYU Marriott in 2018 and moved to Los Angeles to begin her career as a member of the real estate tax team at EY. After a year at EY, Armstrong began looking into opportunities to get her PhD. "I had considered pursuing a PhD earlier, but after looking at admission rates for top programs, I felt inadequate and discouraged," she says. "As I was having these thoughts, I saw that billboard. That message struck me at the perfect time."

Before seeking a PhD, Armstrong felt she needed to first earn a master of accountancy degree, so she returned to BYU Marriott's School of Accountancy in Fall 2019 because of the PhD track the accounting program offers. "I love the econ classes I am taking because these classes give you the skills to do research and are directly applicable to a PhD program," Armstrong says.

Armstrong grew up in South Korea and China but always knew she wanted to study in the United States. "Looking at my path now is quite funny because in high school I never thought I would go into the accounting world," she says. In fact, she took a high-school career assessment that indicated accounting would be a great match, but she brushed it aside. "I thought, 'Forget that—that's boring. I'll be an engineer.' I wanted to go to USC or UCLA or Georgia Tech. But after praying, I felt BYU was the right place to be."

Armstrong quickly realized she did not enjoy engineering. Remembering her career assessment results from high school, she enrolled in an intro to accounting course at BYU Marriott. "I was sold," she says. "I had to do accounting."

During her time as an undergraduate, Armstrong thrived in the SOA's junior core program. She



competed on a team that took second place in the Duff & Phelps YOUNiversity Deal Challenge, placed first in the EY Beam Abroad Case Competition, and received the SOA's 2018 Outstanding Undergraduate Student of the Year award. "These experiences that I participated in were because of the SOA and the opportunities given to us as students of the program," says Armstrong.

She and her husband, Trevor (who earned a BS in finance at BYU Marriott and a MAcc at USC), plan on moving to North Carolina, where she will attend the University of North Carolina at Chapel Hill for the next five years to research archival tax and earn her PhD.

"I truly love the language of what I call 'accountanese,' because I feel like I can understand the world of business much better," she says. "Much to my husband's dismay, I frequently sing an accounting cash-flow statement song around our house; I even dream about accounting sometimes."





# FACULTY NEWS

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*Over the past decade, BYU Marriott's School of Accountancy professors Scott Summers (left) and David Wood have created an impressive ranking system for accounting research that has been used millions of times by people around the world. Dubbed the BYU Accounting Rankings, the project currently includes five different rankings and also provides SOA students with valuable real-world research experience. And the two professors and their students continue to expand and update the system. Read more on page 22.*



# Faculty Report

## Professorships

PROFESSORSHIP	2019–20 RECIPIENT
Albrecht, W. Steve	James D. Stice
Andersen Foundation	Scott L. Summers
Call/Deloitte	Brian C. Spilker
Deloitte	Monte R. Swain
EY	T. Jeffrey Wilks
Hardy, John W. & Nancy S.	Jacob R. Thornock
KPMG	Greg F. Burton

PROFESSORSHIP	2019–20 RECIPIENT
LeRay McAllister/Deloitte	Douglas F. Prawitt
Mary & Ellis	Mark F. Zimbelman
Norm & Cindy Nemrow Excellence in Teaching	Cassy J. Budd
PwC	Earl K. Stice
Skousen, K. Fred	Steven M. Glover
Smith, Robert J.	Bill Tayler

## Fellowships

FELLOWSHIP	2019–20 RECIPIENT
Andersen Foundation	David A. Wood
Ardis, Glenn D.	Timothy A. Seidel

FELLOWSHIP	2019–20 RECIPIENT
Martin, Rachel	Melissa C. Lewis-Western
Warnick/Deloitte	Steven D. Smith

## SOA Faculty by the Numbers

### EACH ACADEMIC YEAR

**160** Courses

### FROM 2019 TO NOW

**27** Research, teaching, and service awards

**50** Publications

**100+** Working papers in process

### CURRENTLY

**95** Outside service assignments, including

**21** Editorial boards

**10** Editors

**≈28** Research workshops

**≈250** Reviews

**≈167** Conference presentations, multiple dissertations committees, countless letters of recommendation

**37** BYU Marriott or BYU-level service assignments

**123** SOA-level service assignments

**20** Textbooks, executive training and online learning programs (well beyond BYU boundaries), boards of directors

# Cassette-Tape Counsel

Since losing his mom at just eight years old, **Josh Lee** has relied on a cassette tape recording she left him to guide him throughout his life.

“What has helped me most in my life is thinking, ‘What would Mom want me to do?’” says Lee, an associate professor who joined BYU Marriott’s School of Accountancy in 2019. Lee’s mother left each of her five children a tape sharing her testimony of Jesus Christ and counseling each child on what she hoped they would do with their lives.

“As I got older and reached mission age, I listened to the tape, and on the tape my mom told me to go on a mission. So I went on a mission,” says Lee. “She said when it’s time to find a companion and get married, make sure you’re worthy to go to the temple. I’ve always tried to live up to what she said.”

With his mom’s counsel in mind, Lee attended BYU, where he fell in love with accounting and graduated with both a bachelor’s and a master’s degree in accounting in 2009. “Accounting just melds with the way my brain works,” he says.

As a student, Lee interned at one of the big accounting firms but then decided to join the PhD prep track in the SOA’s MAcc program. “As soon as I started learning about the research, I knew 100 percent that this was the right thing for me,” he says.

After graduating with his PhD from Washington University in St. Louis in 2014, Lee worked as an assistant professor of accounting at Florida State University and then tenured as an associate professor of accounting at the University of Georgia. When Lee heard of an open position at the School of Accountancy, he didn’t think much of it. “My family had just built a house, we had five kids, and we loved Georgia,” says Lee. “On paper, it made no sense for us to leave.”

However, Lee and his wife, Diana, decided to check out the BYU Marriott opening anyway. Lee applied and was invited for an interview. “After my interview, I was walking down the stairs in the administration building, and this feeling overwhelmed me. I knew our family was supposed to come here,” he says. He credits every decision—from getting a PhD to working in Georgia to moving



to Utah—to Diana. “Our marriage has always been a team effort,” says Lee.

Together, the Lees decided BYU Marriott was the right choice, so they moved across the country to Utah in summer 2019 and welcomed their sixth child a few months later. “With six kids, they’re my hobby,” says Lee. “Outside of work, all of my time is spending quality time with my children.”

As a new faculty member, Lee can already see the differences between his students at the SOA and students at other schools he has attended and worked at. “BYU students bring a different spirit to classes,” he says. “The students here are craving spiritual connection, which has been a breath of fresh air.”

When Lee thinks about the life and choices he has made, including his return to BYU Marriott, he goes back to the tape his mother left him. “My mother made a huge impact on the way I view life,” he says. “I know that if I do what she asked me to do on that tape, we can be together again.”



# BYU Accounting Rankings: A Worldwide Standard

A passion project that began as a way to help students in BYU Marriott's School of Accountancy select PhD programs is now used by thousands around the world to evaluate the production of accounting research across institutions globally.

When accounting professor **David Wood** graduated from his PhD program at Indiana University and returned to teach at BYU, he noticed a lack of available resources for students as they researched which PhD programs might be the best fit for them. "Some accounting rankings did exist," says Wood, "but they treated everybody in accounting the same way. Accounting is a diverse field, with distinctive areas of study. I saw a need for better data so that students could identify programs that focused on topics they were interested in."

Wood approached fellow SOA accounting professor **Scott Summers** about working together to compile data based on an accounting school's production of accounting research. The two began building what is now known as the BYU Accounting Rankings.

## LOCATING INTELLECTUAL HORSEPOWER

"Initially, the goal was to have students take PhD prep classes at BYU in which they're introduced to the accounting research methodologies, and then they could use

the rankings to help them choose PhD programs based on their interests," explains Wood. "But the project took off more than we expected, and we ended up creating additional rankings."

Wood and Summers based the unbiased rankings on published research in top accounting journals. More than five hundred accounting journals exist worldwide, so to streamline the work, Wood and Summers used a validation process with colleagues to identify the top six accounting journals and the top accounting journal for six specific topics. They then read and classified each article in the twelve journals from 1990 to the present according to topic and method. More than ten thousand articles have been reviewed to create the current rankings.

Perhaps one reason for the system's popularity is that it reflects where faculty are currently employed. "Past rankings were based on where authors were located when their articles were published, but professors change schools," says Summers. "A school may say it is good at audit research based on research of past faculty, but the BYU Accounting Rankings show students where the intellectual horsepower that produced the research is currently located."

In order to provide that information, Summers and Wood identified the locations of more

than five thousand authors. "The authors' intellectual contributions travel with them," says Wood. "With this data, we had the power to evaluate the intellectual horsepower that is currently present at each of the institutions where those faculty teach."

## EXPANDING THE PROJECT

After publishing the first rankings in 2009 using this criteria, Wood and Summers were shocked by how impactful the results became. "This is now the ranking system used by most accounting researchers in the entire profession of accounting," says Wood. In fact, Wood and Summers received a peer-voted, best-paper award from *Issues in Accounting Education*, the journal where the original rankings were published.

After seeing the impact the first rankings had on the accounting world, Wood and Summers expanded the project. The second set of rankings, published in 2010, ranked PhD programs by success of their most recent graduates. The third set of rankings, also published in 2011, focused on ranking individual researchers at the different institutions. These three subsets of rankings were all originally published in *Issues in Accounting Education* and are now updated yearly online at [byuaccounting.net/rankings](http://byuaccounting.net/rankings).

After completing these three different rankings, Summers and



Wood looked for ways to measure the impact of published research. They next tracked the number of citations a published accounting research paper receives, which measures the impact of that research to other accounting research scholars.

And Wood and Summers aren't done. Currently the pair is working on a new set of rankings, a subset of research called ROAR (relevance of accounting research rankings). "We gathered the last three years of articles in our database and recruited one thousand professionals to read the papers and rank how relevant this research is to practitioners," says Summers. "We've created early rankings based on that."

## REAL-WORLD EXPERIENCE

Throughout the project, Wood and Summers have recruited students and provided them with real-world research experience so the students can see if research

and academia fit their career plans. University of Memphis assistant professor of accountancy and BYU SOA alum **Joshua Coyne** worked on the project in 2008 and 2009. "This experience taught me that academic research can at times be interesting, boring, exciting, or frustrating, and it also helped me begin to see that success in accounting research comes in many forms," says Coyne. "My participation on the project helped me develop the persistent motivation and patience I have needed to continue on the academic career path even in difficult times."

In addition to helping BYU Marriott students, these rankings have impacted universities, faculty, and students all across the world. The rankings can impact allocation decisions and help professors applying for tenure to showcase the impact of their research.

"The BYU Accounting Rankings were helpful in making the

case that I was deserving of my EY Professor designation," says Karla M. Zehms, EY Professor in Accounting at the University of Wisconsin–Madison. "EY was impressed with the stats from the BYU rankings. I also used the ranking data to show that I was deserving of a substantive raise to reflect my success in publishing. I truly appreciate that BYU undertakes this important task for the benefit of academia."

Overall, the BYU Accounting Rankings have won eight best-paper awards from different accounting journals and been used millions of times. "We firmly believe these rankings are an invaluable resource for the accounting profession," says Wood. "These rankings have significantly improved people's perceptions of BYU as a scholarly institution and show that our student scholars are among the best prepared future scholars in the world."



# The Value of Questioning the Rules



Whether she's teaching in the classroom or conducting research, **Abigail Allen** strives to ask challenging questions that don't take the status quo for granted.

An assistant professor in BYU Marriott's School of Accountancy, Allen most recently pursued research on interdisciplinary questions about regulatory overlap. The research focused on the role of auditor lobbying incentives in the financial standard-setting process and was published in *Journal of Law, Finance, and Accounting*.

To conduct this research, Allen and her team tracked auditor lobbying in the development of

the Statements of Financial Accounting Standards in response to changing legal precedence in auditor tort law. "We were able to demonstrate how regulation in one field can have a critical impact on the evolution of standards in a totally different space, with real policy implications for economic outcomes," she explains.

Understanding regulatory spaces and the standard-setting process is the area of research that intrigues Allen the most. "I've always been fascinated with the why of accounting rules," she says. "The rules themselves are constantly evolving as a result of a complex negotiation between constituents with competing incentives. Importantly, the outcomes of regulation can also vary substantially from what was intended."

When it comes to teaching, Allen also challenges her students to question the rules of accounting. "Students tend to fixate on what the rules say, but I try to push them to think about how and why a different rule might yield better or worse outcomes," she says. "I try to create a classroom environment where everyone can step outside of their comfort zones and understand the value of asking questions."

Cultivating critical questioning is something Allen learned from her previous teaching experience. Before she came to the SOA

in 2016, Allen was a lecturer of business administration at the Harvard Business School, where she also earned her DBA in accounting.

Another thing she learned at Harvard was how to work with her students in the learning process. "Leveraging the expertise and experience of students in the classroom in such a way that they teach one another alongside the instructor is important," she says. Now that she is at the SOA, Allen has continued to both teach and learn from her students. "BYU students are amazing, and what they add to the learning environment when they are pressed to think deeply, challenge assumptions, and raise questions is impressive."

She adds, "I love BYU's emphasis on inspired learning, which gives me leeway to tailor each class to the unique needs of my students."

Allen also enjoys engaging students in her research. "I'm deeply passionate about finding answers to big questions. I hope that by engaging students with me, they develop the confidence and skill set necessary to pursue their own big ideas."

Allen and her husband, Derek, are parents of four children. She spends most of her free time mountain biking, snowboarding, and playing board games.

# Faculty Publications

## Critically Reviewed Scholarly Journal Articles

**John A. Barrick, Scott L. Summers, and David Wood**, "Ranking Accounting Journals by Topical Area and Methodology," *Journal of Information Systems*

**Greg Burton, Steven D. Smith, and David Wood**, "Shadow IT Use, Outcome Effects, and Subjective Performance Evaluation," *Journal of Strategic Innovation and Sustainability*

**Michael Stephen Drake and Jake Thornock**, "Auditor Benchmarking of Client Disclosures," *Review of Accounting Studies*

**Michael Stephen Drake**, "Disclosure Overload? A Professional-User Perspective on the Usefulness of General Purpose Financial Statements," *Contemporary Accounting Research*

**Michael Stephen Drake and Jake Thornock**, "Is There Information Content in Information Acquisition," *The Accounting Review*

**Steven Glover**, "Mind the Gap: Why Do Experts Have Differences of Opinion Regarding the Sufficiency of Audit Evidence Supporting Complex Fair Value Measurements?" *Contemporary Accounting Research*

**William Guy Heninger, Scott L. Summers, and David Wood**, "The Effects of Different Types of Internal Controls on Employee Self-Control," *Journal of Strategic Innovation and Sustainability*

**William Guy Heninger, Steven D. Smith, and David Wood**, "Reward Type and Performance: An Examination of Organizational Wellness Programs," *Management Accounting Research*

**Troy K. Lewis and Brian K. Spilker**, "The Taxation of Collectibles," *The Tax Adviser*

**Timothy Seidel**, "The Consequences of Providing Lower Quality Audits at the Partner Level," *Journal of International Accounting Research*

**Timothy Seidel**, "Does Audit Committee Accounting Expertise Help to Promote Audit Quality? Evidence from Auditor Reporting of Internal Control Weaknesses," *Contemporary Accounting Research*

**Timothy Seidel and Bill Tayler**, "International Audit Considerations at Carrefour S.A.," *The Journal of Business Cases and Applications*

**Steven D. Smith**, "Difficult Cost Goals and Conflicting Honesty Incentives: The Influence of Decision Responsibility," *Journal of Management Accounting Research*

**Brian Spilker**, "The Effects of Economic and Social Bonds with Clients on Tax Professionals' Recommendations," *The Journal of the American Taxation Association*

**Bryan W. Stewart**, "I Must Have Slipped Through the Cracks Somehow': An Examination of Coping with Perceived Impostorism and the Role of Social Support," *Journal of Vocational Behavior*

**Monte Swain**, "Costing System Attributes that Support Good Decision Making: IMA Statements on Management Accounting," *Institute of Management Accountants*

**Bill Tayler**, "Consumer Responses to Price Disclosure in Direct-to-Consumer Pharmaceutical Advertising," *Journal of the American Medical Association*

**Bill Tayler**, "Controls and the Asymmetric Stickiness of Norms," *Accounting Horizons*

**Bill Tayler**, "Controls and Cooperation in Interactive and Non-Interactive Settings," *Contemporary Accounting Research*

**Bill Tayler**, "Don't Let Metrics Undermine Your Business," *Harvard Business Review*

**Bill Tayler**, "Naming Convention Interchangeability, and Patient Interest in Biosimilars," *Diabetes Spectrum*

**Jacob Thornock**, "Inter-Firm Information Flows and Corporate Investment," *Journal of Financial Economics*

**Melissa Lewis-Western**, "How Does Intentional Earnings Smoothing Vary with Managerial Ability?" *Journal of Accounting*

**Melissa Lewis-Western**, "Rank and File Equity Compensation and Earnings Management: Evidence from Stock Options," *Journal of Business Finance and Accounting*

**David Wood**, "Factors That Influence the Use of the Internal Audit Function by Executive Management and Audit Committee," *Advances in Accounting*

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

**David Wood**, "Robotic Process Automation in Public Accounting," *Accounting Horizons*



# ALUMNI UPDATES

*As CEO of Mountain America Credit Union, Sterling Nielsen serves more than 900,000 members and 2,600 employees—and one of his top priorities is ensuring that each employee and client receives the support and care they need. That commitment to each individual is likely at the heart of why the BYU Marriott SOA alum recently received a prestigious award that recognizes exceptional credit union CEOs. Read more about the good Nielsen is doing on page 29.*





# Alumni Report\*

## SOA Alumni Titles



### Top 10 Job Positions:

1. Manager
2. Director
3. Accountant
4. Partner
5. CFO
6. Owner
7. Controller
8. VP
9. President
10. CEO

Total Living Alumni:  
**14,669**

Number of Women:  
**2,664**

Number of Men:  
**12,005**

Number of Unique Companies Where Our Alumni Work:

**6,084**

### Top 10 States Where Alumni Reside:

1. Utah
2. California
3. Texas
4. Arizona
5. Idaho
6. Washington
7. Colorado
8. Nevada
9. Oregon
10. Virginia

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

# Leading Through Quality Teamwork



When COVID-19 struck, one of **Sterling Nielsen's** first thoughts involved the welfare of his employees. As the CEO of Mountain America Credit Union (MACU), he oversees employees with a variety of responsibilities, and he wanted to guarantee that they could keep their jobs.

A 1992 BYU Marriott's School of Accountancy MAcc graduate, Nielsen helped his employees transition to working from home by ordering more than seven hundred laptops for them. "I want my employees to know they have jobs and they have someone who has their back," he explains. "I'm not going to alter what they do just because of a virus. We're all part of the same team."

As MACU CEO, Nielsen has more than 900,000 members and 2,600 employees to think about, and one of his top priorities is ensuring that each employee and member receives the support and care they need. This team-oriented, individual-focused mindset is likely at the heart of why he recently received a prestigious award that recognizes exceptional credit union CEOs.

In October 2019, Nielsen was honored for his many years of dedication to MACU when he received the Credit Union Executives Society 2019 Outstanding Chief Executive award. The award recognizes credit union CEOs who display professional achievement, support employee motivation, and are dedicated to their community. "What meant more to me than the award itself was the fact that I was recommended by my employees and board of directors," Nielsen says.

Nielsen started working for MACU in 1995. During his twenty-five years at the credit union, he has held a variety of positions, including in the accounting department and as an executive vice president. He was chosen out of 520 applicants to be CEO in 2008.

“Logically, the recession was not the ideal time for me to become the CEO, but it was actually a wonderful opportunity,” he says. “The recession made it

easier to implement new changes that strengthened our organization as we emerged from the recession.”

During Nielsen's time as CEO, MACU has opened several new branches and currently has ninety-five locations in Utah, Nevada, New Mexico, Arizona, and Idaho. The credit union has also grown from \$300,000 in assets to nearly \$11 billion. He believes that much of this growth comes from fostering a dedicated team. "I don't think you necessarily need to be flamboyant or have stereotypical leadership qualities to be a good leader," he says. "Having a talented team with people you can depend on and trust is what helps me find the most success as a leader."

Even though he devotes countless hours to strengthening the credit union, Nielsen always makes his family a top priority. He and his wife, Stephanie, have five children and two grandchildren. They enjoy swimming, watching movies, and playing pickleball.

Nielsen recognizes the ways BYU Marriott prepared him for a successful career and team-oriented service. "What I appreciated about the accounting program was its variety," he says. "The program focused on computer systems, management, marketing, and law. All of those skills have enabled me to better serve my members and employees."



# Out of the Comfort Zone

When BYU Marriott alumna **Janette van der Weijden** began her career, she never imagined she would be a champion of diversity in the workplace.

After graduating in 1991 from BYU Marriott's SOA with a bachelor's in accounting and a MAcc with an emphasis in tax, Van der Weijden discovered a passion for international tax and helping other women achieve their career goals.

"I realized I was getting my energy from being involved in organizations and initiatives that focused on women earlier in their career and helping women build the confidence, networks, and skills to ensure they become successful leaders," says Van der Weijden, who currently works at PwC as an international tax partner in New York City. "Not only do statistics show that organizations with above-average diversity on management teams outperform companies with below-average leadership diversity, I simply believe leadership diversity is the right thing to do."

As part of her commitment to helping minorities, Van der Weijden currently serves as PwC's diversity partner champion for the New York Metro international tax practice, which includes about three hundred professionals. She engages in one-on-one mentoring and ensures that employees at PwC have access to projects that develop skills for career progression.

Born in Germany and raised in Southern California, Van der



Weijden always knew she wanted a career. "My mom worked, and having an example of a woman with a career inspired me," she says. Intrigued by the combination of law and finance she found in a required tax class in the SOA, Van der Weijden decided to pursue a tax-centered career. After graduating, she began working for EY in Seattle as an associate tax consultant.

When the opportunity to work in EY's Netherlands office presented itself, she did not hesitate. "I'm not always one hundred percent confident that I can do something, but I trust my gut," she says.

Over her career, Van der Weijden has worked in Utah, Washington, California, Connecticut, and New York and has spent significant time working in the Netherlands, Ireland, Switzerland, Germany, and Sweden. "In the back of my mind, I knew that I wanted to be a partner," she explains, "and so I needed to take every opportunity

to be in different locations, work on different projects, give myself depth and breadth, and prepare myself for whatever the next big role was."

In 2004 Van der Weijden achieved her goal when she became an international tax partner at EY. She has also served as senior vice president of international taxes and as global tax director for GE Capital Aviation Services, where she led a team of more than two hundred tax professionals across thirteen businesses. She joined PwC in 2016.

Van der Weijden's support system includes her daughter and her husband, Frederik, a tax lawyer who is now a stay-at-home dad.

At the end of the day, Van der Weijden's success stems from her willingness to step out of her comfort zone. "My favorite quote comes from Eleanor Roosevelt, which says, 'You must do the thing you think you cannot do,'" she says. "This is my north star."

# Eight to Eight



A study group at BYU called the 8 to 8 Club gave BYU Marriott accounting alum **Mike Baird** the foundational skills he has used to impact lives across America.

"We would study for major accounting tests from eight in the morning until eight at night in the Cougarreat," says Baird. "Those are some of my fondest memories."

Baird's experience with his study group taught him the importance of teamwork early. "Often when you're in a competitive program, people feel the need to beat others around them, but I never had that feeling," says Baird. "Our group was very close-knit, and we did our best to ensure we all succeeded."

While a lot of his peers went to work in accounting firms, Baird took another path after graduating with a bachelor's degree in accounting in 1999. He worked at Dell for four years as a financial analyst and brand manager before leaving to earn his MBA at

Northwestern University in 2005. He later worked for McKinsey & Company as an engagement manager and then at Cisco as director of product management for video conferencing.

"My career took me into marketing, strategy, operations, and general management," says Baird. "However, all of that was rooted in my ability to think, problem solve, and analyze in a structured manner—that's the beauty of the BYU Marriott accounting program."

In 2013 Baird and a team of colleagues founded Avizia, a software platform and device that allows doctors and specialists to conduct telehealth video consultations with hospital patients anywhere in the world. Avizia was implemented at more than 1,300 hospitals nationwide before being acquired in 2018 by American Well, where Baird held the position of president until July 2020.

"We built this company from nothing into one of the biggest

telehealth companies in the country in five years," says Baird. "Thinking about the BYU motto 'Enter to learn; go forth to serve'—this fits that. Not only do we get to work with fantastic technology, but we have literally saved thousands of lives by virtue of our technology."

For three years in a row, Avizia was named one of *Modern Healthcare's* best places to work. "Companies either have a culture by design or by default," says Baird, who deliberately created a culture at Avizia. "You want to design culture from the start because when you do, you build an organization that is moving in the same direction, is more efficient, and is more motivated to create greatness."

Baird currently serves as a chapter president of the BYU Management Society, a global network of business professionals working to grow moral and ethical leadership around the world. In addition, Baird serves on the board for the American Telemedicine Association and for Videonor, a cloud-based video conferencing company, and he is a venture partner with Waterline Ventures, which backs exceptional health-care entrepreneurs.

While Baird's career has been filled with success, he says his most important work is on the home front: "Without a doubt, my greatest accomplishment is having a happy family with my amazing wife, Katie, and our five fantastic kids."





**1988** After graduating with her BS in accounting in 1988, **Elaine Jorgensen Hopper** worked for Novell Inc. before moving to Arizona. Wanting to focus more on her family, she then decided to run a small bookkeeping business out of her home. Through BYU–Idaho online, Hopper graduated in 2015 with a second BS, this time in nursing. She is currently working as a registered nurse in a cardiac unit and in an immunization clinic near Phoenix. Hopper says her background in accounting has given her the unique ability to understand the developmental and financial aspects of the medical field as well as the immediate needs of patients and nurses. Outside of work, she enjoys photography, hiking, traveling, and restoring vintage sewing machines. Hopper and her husband, Brett, have five children and four grandchildren.



**1997** **Jenny Thomas Updike** graduated with her BS in accounting in 1997 and worked at BYUtv as a production accountant before taking a thirteen-year break to focus on raising her six children with her husband, Robert. In 2012 she began working for Backyard Bookkeeper. From 2008 to 2013, Updike earned what she calls her “master’s in life experience” by leading a group that organized events to celebrate the release of the Twilight movie series. The group also ran an online store that served more than forty thousand Twilight fans worldwide. Through this experience, Updike gained interdisciplinary expertise in marketing, website design, product photography, sponsorships, and order fulfillment. Updike loves reading and has served as a reading program coordinator at a local elementary school and as a booster for the Alta High School football team in Sandy, Utah.



**1999** **Jacob R. Whittaker** graduated with his MAcc in 1999, after which he interned at and then was offered a full-time position with Ford Motors. He left Ford in 2005, moving to Whirlpool, where he worked his way up to become director of finance. Whittaker then spent time as the director of financial planning and analysis at Viracon where he helped fully integrate a Brazilian subsidiary into the company while acting as a business partner and finance mentor. Currently Whittaker is the director of finance at Wenger Corporation, which provides products and services to music educators, athletes, and performers. He and his wife, Jennifer, reside in Lakeville, Minnesota, and have six children. Their family enjoys camping and exploring America’s beautiful national and state parks.



**2002** After graduating with his BS in accounting in 2002, **Dakota Dunne** worked as the director of global product management and marketing at Hillrom and as COO and vice president of finance at Reliable Mobile Labs. Dunne currently holds a position as the VP of product and solutions management at Lumeris. He is grateful for the financial and analytical principles he learned at BYU Marriott as well as in his early career, considering them foundational to his success. For the past ten years, Dunne has volunteered for nonprofits aimed at helping individuals with Down syndrome or other disabilities live more independently. He and his wife, Charlotte, live in Raleigh, North Carolina, with their six children. Together their family enjoys homeschooling, backpacking, camping, and “epic” cross-country road trips.

## From Desk Job to World-Class Athlete



In sweltering heat that reached over 100 degrees Fahrenheit, hundreds of triathletes from around the world competed. Nearing exhaustion after swimming 2.4 miles and biking 112 miles, BYU Marriott’s SOA alumna **Skye Murphy Moench** pushed on to complete the marathon-length run—and was the first professional female athlete across

the finish line. Outperforming her competitors at the world-renowned Ironman European Championship in Frankfurt, Germany, Moench attributes her success to a life of hard work and commitment.

Growing up, Moench ran track, excelled in her high school studies, and worked two jobs—all at the same time. “When I was fifteen, my mom told me that my family couldn’t pay for all of my college expenses, so I’d need to start working if I wanted to attend a university and graduate without any debt,” Moench recalls. “I knew what I had to do.”

When Moench started at BYU, she balanced her studies and work life right away, determined to be completely debt free upon graduation. She also pursued her passion for running and joined the BYU Triathlon Club. “I grew passionate about racing and getting faster,” she says. “Even though I couldn’t afford my own bike at first, I understood that if I put my time, energy, and mindset into my training, my effort would translate into solid performances.”

Meanwhile, Moench discovered another passion: accounting. “I’ve always been interested in being a part of the business world, and my interest in money management runs deep,” she says. “When I took an introductory course in accounting, everything came together for me.” She graduated

with a MAcc in tax in 2011 and found full-time employment with EY in Salt Lake City.

Accounting was a natural fit for Moench, but after about four years in the field, she realized she needed a change. “I wanted to pursue my passion for triathlon,” she says. “I knew if I wanted to follow that dream, I would have to get up from my desk, talk to my boss, and make it happen.”

In order to begin training for races full-time, Moench asked for a lighter and more flexible work schedule. “My boss was very supportive,” she says. “I don’t think my request was any surprise to him because I was the person who would come into the office a little later than everyone else because I was working out all morning.”

Quickly progressing as a triathlete, Moench eventually left EY so she could train and travel more for races. While she still continues to do some independent accounting work, she typically trains between five and six hours a day. In 2018 she took podium wins at various full and half Ironman competitions.

Moench’s win at the Ironman European Championship in June 2019 was only the beginning. In June 2020, she took top honors in the professional women’s category at the Ironman VR Pro Challenge, and she’s currently training for 2021 championship races.



# A Curiosity-Driven Career

Students often graduate with a desire to change the world, but this dream isn't always realized on the first job out the door. Making a difference takes time. School of Accountancy alum **Charmaine White** can attest that it's possible—and worth the wait.

White knew she wanted to study accounting after taking a bookkeeping class while attending high school in Montana. After graduating with a bachelor's degree in accounting from BYU Marriott in 1980, her first job was as an accounting clerk for a food and beverage distributor. The position wasn't her first choice, but her humble beginnings there inspired a praiseworthy work ethic, which she has kept throughout her career.

"My professors told me I was going to go out and change the world," White remembers. "But instead I was sitting in a tiny office above a warehouse, smelling forklift fumes and reading piles and piles of reports. I thought, 'What in the world am I doing? This is not what my professors told me I was going to do.'"

White made the best of her situation by showing initiative and telling her boss she could do more. White was always curious, and she learned as much as she could about the company she worked for. Evaluating and troubleshooting IT and delivery systems may not sound like jobs for an accountant, but White did them anyway—and she did them well. "I probably drove my boss nuts," she says. "But I worked my way up, and I feel good about my career."

White is now working in strategic payroll leadership at Intermountain Healthcare, where she has been for the last twenty-nine years. Working with systems and people are two of her favorite things.

When she entered BYU Marriott's accountancy program in 1976, few women were in the program. "I knew I was good at accounting, but I had to be stubborn," White says. "I had to figure out how to do more and be more." White worked hard to prove herself, and to this day she is grateful for her wonderful classmates who helped her succeed. The confidence she learned at BYU helped her gain responsibility and patience while she climbed the ranks at the companies she has worked for.



Studying at the SOA also prepared White for her career because it forced her to work hard. "The program has high standards, and I think that is strategic," White says. "Those who want to stay in the program must work hard enough to stay. My experience at BYU Marriott had a positive outcome because I learned to have a personal standard of excellence, which has stayed with me throughout my life."

In addition to her dedication to excellence, White has followed her curious nature and desire to learn. She joined The Church of Jesus Christ of Latter-day Saints independent of her family while still in high school. Deciding to attend a university she'd never heard of before her conversion may have seemed unusual, but White felt she was led to BYU. Exploring seems to be second nature to her. She has set foot on every continent, and she plans to continue to travel to new places in the future.



**2003** **Eric Williams** remembers well the advice he received during junior core orientation: "Do your best at whatever you choose so that your choices will provide you with multiple options down the road. Choose a career path that will allow you to have options so you'll be in the best position to act and not be acted upon by forces outside your control." That advice seems particularly relevant in today's world. Williams graduated with his MAcc degree in 2003 and then set out to follow the advice he'd received, working his way to his current role as vice president of finance at Keystone National Group. In that role, he oversees the accounting and investor reporting functions of the organization's private real-estate credit fund. An avid outdoor enthusiast, Williams particularly enjoys hiking in the "fantastic" Utah mountains, running, and playing golf.



**2004** MAcc 2004 alumna **Sara Sparhawk** has partnered with fellow SOA alum **Lyn Hillstead Johnson** to cofound West Tenth, a startup that offers an iOS app that allows users to discover and purchase from home-based, local entrepreneurs such as florists, bakers, and photographers. Also serving as COO, Sparhawk is involved in every aspect of the company. Most recently, West Tenth was accepted into Techstars, a prestigious tech accelerator that provides hands-on mentorship to early-stage companies culminating with a demo day presentation to potential investors. A lesson she learned at BYU Marriott has allowed Sparhawk to reach this point in her life. "Start saving money early so you have the financial freedom to take risks and pivot your career," she says. "I've been able to make several major life and career changes because I was prepared financially."



**2004** **Daniel Wunderli** has been busy since earning his MAcc in 2004. After graduation he accepted a position as a senior auditor at Ernst and Young and then moved to a consulting position with the Connor Group in 2007. He recently fulfilled a lifelong career goal by taking a position with the FBI as a supervisory special agent. Working from Washington, DC, he focuses on protecting US government and business secrets from hostile foreign actors. Wunderli feels his experience in BYU Marriott's School of Accountancy prepared him for his role in the FBI by teaching him how to solve riddles and deal with money, which are key to solving crime. When Wunderli isn't keeping the world safe, he enjoys coaching youth soccer; spending time with his wife, Ela, and their four daughters; and working on his latest stand-up comedy routine.



**2010** **Melinda Ford** was three months pregnant with her third child when she started the SOA program at BYU Marriott. By the time she graduated with her MAcc in 2010, she had a fourth child. Married for nineteen years, she and her husband now have five children. After working in the corporate world for a few years, Ford earned her PhD from the University of Pittsburgh before landing at Southern Utah University, where she works as an assistant professor of accounting. "My roles as wife, mother, and professor take up the bulk of my time," she says, "but when feasible, I love learning new skills and hobbies." Ford treasured the time she spent at the SOA, particularly the friendships she gained through group work, collaborative homework, and in-class activities.



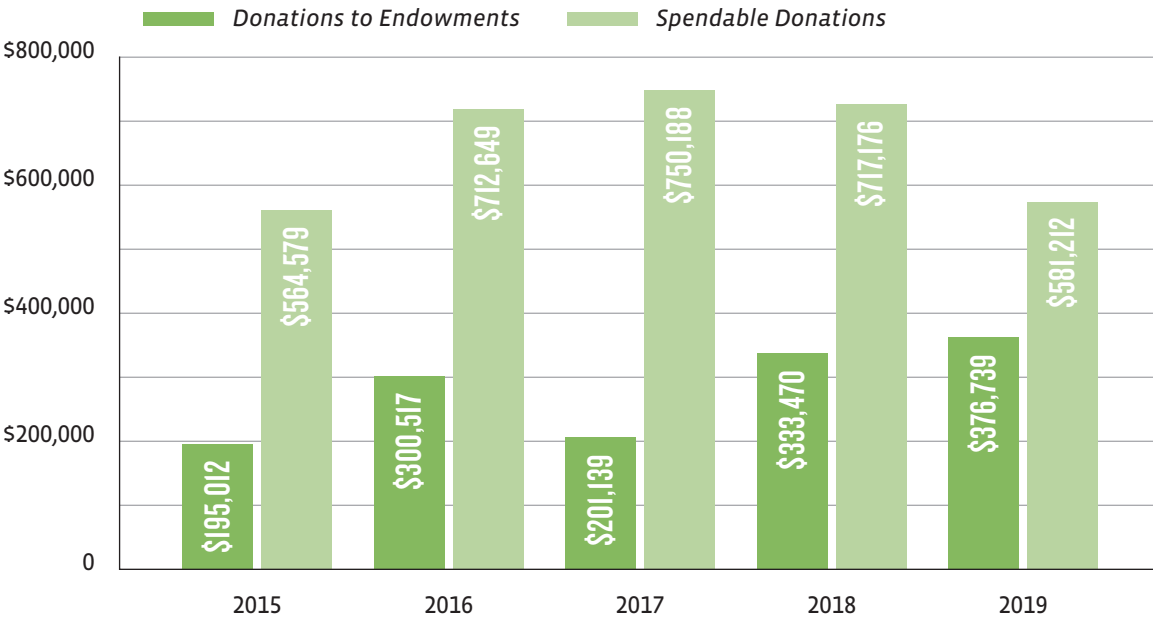
# PROGRAM SUPPORT

*As an international student in her second year of the SOA's MAcc program, Maud Famina has limited work options and depends on her family for support. Unfortunately, turmoil in her native Democratic Republic of the Congo created significant delays in her receiving that support in 2019. Read on page 40 about how SOA professors have worked to ensure that Famina has the financial—and emotional—assistance she needs to continue pursuing her degree and her goals.*

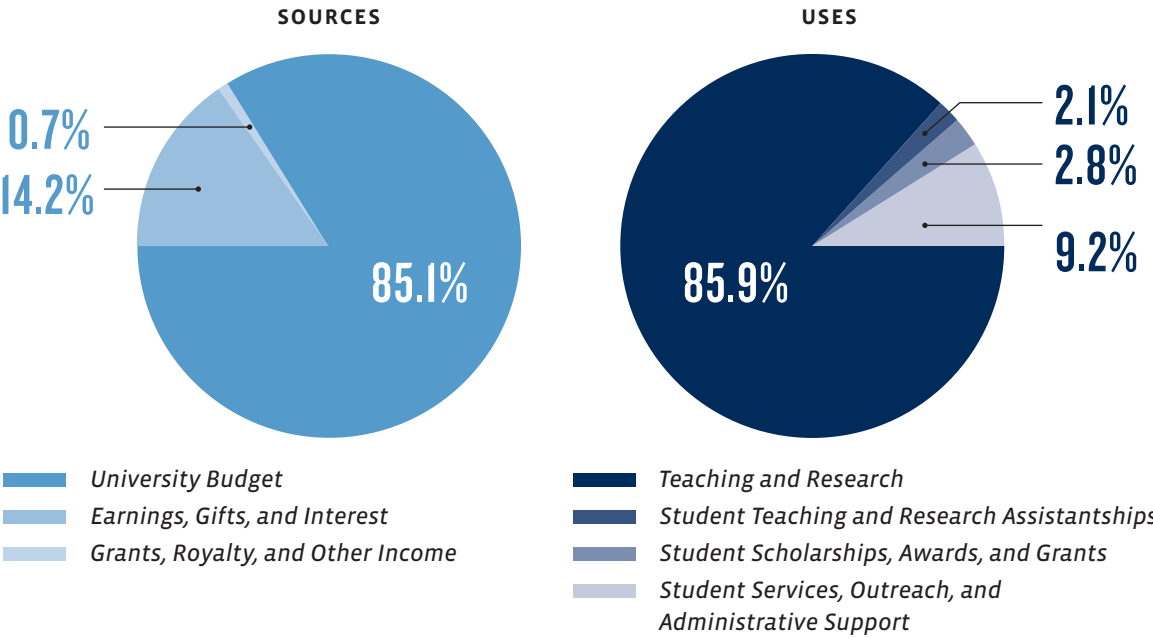




# Fundraising Report



## School of Accountancy Cash Flows for Operations (FISCAL YEAR 2019)



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# Finding a Home



In the world of politics, we hear that early money is like yeast. For **Maud Famina**, well-timed financial support was both leaven for her future and relief for her immediate needs.

As an international student in the MAcc program at BYU Marriott's School of Accountancy, Famina has limited work options and depends on her family for support. But in early 2019, turmoil in her native Democratic Republic of the Congo (DR Congo) created significant delays in her receiving that support.

As Congolese electoral campaigns reached their peak that year, internet service in many parts of the country—including where her family lives—was shut off. “I couldn’t reach my parents. I didn’t know if they were safe. I didn’t know anything that was going on,” Famina says.

The instability also meant her parents were temporarily out of work. “I decided at that point not to apply for the master’s degree because my parents obviously couldn’t afford it anymore,” she recalls. “That was just extremely stressful.”

Famina had hoped to get as much education and experience as she could in the United States to fulfill her long-term goal of running her own business in the DR Congo. But without the funds to finish her MAcc, her dream had hit a roadblock.

At this crucial point, Famina received a significant scholarship from the SOA. What’s more, assistant professor **Bryan Stewart** and Deloitte and Touche Professor **Monte Swain** recognized her difficulties and worked to make sure she received that support as quickly as possible. “With the help of Professor Stewart and Professor Swain, I was able to get the scholarship midsemester, which helped me stress less and allowed me to pay for my tuition and purchase my books, because I had started the semester without any,” Famina explains.

The scholarship also expands Famina’s career opportunities, making it more likely that she will be able to work in the United States for a few years before returning to the DR Congo. “If in five or ten years I want to start a company back home, I need experience from this country,” she says. “This degree gives me all the tools I need to be able to go out on my own when the time comes.”

Accounting has been part of Famina’s career goals since she was thirteen, when she chose to emphasize in accounting and computer science during her secondary schooling. She earned an associate’s degree from LDS Business College (now Ensign College) before joining BYU Marriott and completing a summer 2020 internship with EY.

In addition to the generous financial aid she’s received, Famina is grateful for the community she’s found in the SOA. “The first day I got here, I walked in and I was the only African American,” she says. “That’s where my feeling of not belonging started. But throughout the years, the teachers have made me feel like I actually do have a place there. To me, the fifth floor of the Tanner Building is my home.”

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