

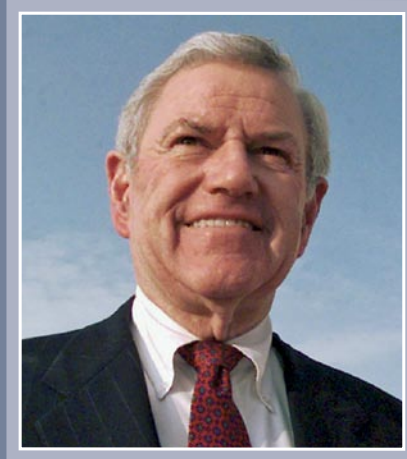
# MARRIOTT

ALUMNI MAGAZINE

**Kevin Rollins:  
Chief of Dell**

**Mothers: Taking an Intermission**

**Tax Planning**



#### IN MEMORIAM

Kay Whitmore, member of the Marriott School's National Advisory Council and former Kodak CEO, died 26 July 2004. He was diagnosed with leukemia one month before his death.

Whitmore earned his BS in chemistry from the University of Utah in 1957 and his MS in management from Massachusetts Institute of Technology in 1975. He worked for Kodak for twenty-five years; he was named president in 1983 and served as CEO from 1990 to 1993. Whitmore and his wife, Yvonne, generously shared their resources with the Marriott School and its students.

Throughout his life, Whitmore served in various Church positions; from 1994 to 1997 he presided over the England London South Mission. He is survived by his wife, two sons, and four daughters.

“Kay Whitmore was an energetic supporter of the Marriott School and a devoted mentor to our students,” says Dean Ned C. Hill. “He personally assisted many students by reviewing their resumes, counseling them on internships, and giving valuable career guidance. We will greatly miss Kay Whitmore—a man of great integrity, intelligence, and faith.”

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Cover photo by Bradley Slade / Inside cover photo by Carlos Ortiz, Rochester Democrat and Chronicle Newspaper

# What It Takes to Be a Great Business School

BY W. STEVE ALBRECHT



**D**uring the past few years, I've had four experiences that have allowed me to assess first-hand the quality of business programs in the United States. I was president of the American Accounting Association (1999–2000). I chaired the accreditation committee of the organization that accredits business schools (1999–2003). For the past two years, I chaired the Education Committee of the American Institute of Certified Public Accountants. Now, I serve as the U.S. representative to the International Federation of Accountants Education Committee. In these positions, I have visited, analyzed, accredited, or studied what makes business schools successful.

I believe there are four ingredients that make a top business school. These ingredients are outstanding: 1) students, 2) faculty,

3) curricula and pedagogy, and 4) alumni and friends.

If you've followed recent business school surveys, you've noticed that Marriott School rankings have been climbing in the polls. This upward climb is no accident. It can be traced to marked improvements in the four ingredients identified above.

Our students have never been better. This past year we sent ten student teams to national competitions. In most cases, these students placed first (their best never lower than second) and often beat students from Stanford, Harvard, Wharton, and other top business schools. We have learned that our students are our best advertisements.

The school's faculty continues to improve. In the past five years, we have replaced nearly one-third of our faculty. New faculty members are from the nation's best business schools. They are outstanding researchers, teachers, and models. More than ever before, they are integrating spiritual and secular learning to create exceptional, inspired experiences for our students.

If you attended the Marriott School more than five years ago, you would hardly recognize the curricula today. Instead of lecture-based, stand-alone courses, student learning now includes field studies, group work, team teaching, study cohorts, technology, class presentations, and other pedagogical and curricular approaches that imbue analytical, communication, and other important skills, as well as content knowledge.

Even with these exciting developments, nowhere has there been greater improvement than in the contributions of our alumni and friends. We have more than five hundred alumni serving on school advisory boards. Each semester, hundreds of alumni and friends participate in our classes. A greater percentage of alumni now make financial contributions than ever before. While we still lag behind top schools in size of endowments and gifts, a tradition of giving is spreading among our alumni and friends.

President Spencer W. Kimball stated in a BYU address: "We expect—we do not merely hope—that Brigham Young University will become a leader among the great universities of the world."<sup>1</sup> While we have much to do, thanks to you we are making great progress toward meeting President Kimball's expectation. Thanks for your support and contributions. We benefit greatly from your gifts of time and money and your examples of leadership and integrity. We promise to do everything possible to make the Marriott School the best it can be.

Sincerely,

A handwritten signature in black ink that reads "W. Steve Albrecht".

W. Steve Albrecht, Associate Dean

<sup>1</sup> Spencer W. Kimball, "Second-Century Address," *Educating Zion*, 1996.

## Marriott Alumni Magazine | Fall 2004

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# Your Contributions in Action

## PROFESSORSHIPS AND FELLOWSHIPS

Although Monte Swain's research agenda includes how accounting firms manage themselves, he's able to better manage his time at work because of his Marriott School professorship.

Professorships and fellowships are endowments that provide recipients with extra salary and research funds. Swain uses the extra stipend to pay a research assistant who helps conduct field research at accounting firms.

with their salaries and expenses."

For faculty like Swain, Deloitte Professor of Accountancy, the extra money supports his research in multiple ways. It not only provides extra funds for his research assistant but also allows Swain to attend an extra conference each year and pay incentive money to research participants.

Faculty members undergo a review every five years if they have a professorship and every three years if they have a fel-

lowship. If someone is not outstanding or productive, the professorship or fellowship is revoked. Faculty must also account for their use of research funds during annual stewardship interviews.

Housekeeping Seal of Approval. I would be more disappointed in the loss of approval than in the loss of the funds," he explains. "The professorship signals to me that the school appreciates the work I'm doing. That means a lot to me."

Albrecht adds, "Faculty often use research money to support student mentored-learning projects. For example, they might hire an extra student to gather data or pay for a student co-author to attend a conference and help present a paper." For example, Professor Conan Albrecht, Kevin and Debra Rollins Fellow, recently co-delivered a paper with his student assistant at an information systems conference in Hawaii.

Professorships and fellowships can be strong motivators. "Those who don't have one aspire to receive one, and those who have one are motivated to hold on to it," Albrecht says. "It's probably the biggest carrot we have in the school, and we'd love to offer more."

For more information about professorships and fellowships contact Ron Seamons at 801-422-3801 or [ron\\_seamons@byu.edu](mailto:ron_seamons@byu.edu).

*"Professorships and fellowships allow us to attract outstanding professors and assist with their salaries and expenses."* Associate Dean W. Steve Albrecht



lowship. If someone is not outstanding or productive, the professorship or fellowship is revoked. Faculty must also account for their use of research funds during annual stewardship interviews.

For Swain, his professorship validates the work he is doing. "It is like the Good

Professorships are reserved for senior professors—those who are productive scholars, teachers, and citizens. A professorship provides a faculty member with an extra \$10,000 salary and \$2,500 for research support each year. Fellowships are reserved for younger professors; holders receive an extra \$2,500 salary and \$2,500 for research support. Professorships are funded by \$300,000 endowments and fellowships by \$100,000 endowments.

"BYU's salaries are not as high as other school's we compete with," explains Associate Dean W. Steve Albrecht. "Professorships and fellowships allow us to attract outstanding professors and assist

### Recently Renewed and Established Professorships and Fellowships

PROFESSORSHIP	RECIPIENT	YEAR
Ford	Michael Swenson	2003–2004
H. Taylor Peery	Steve Thorley	2003–2004
W. Steve Albrecht	Kevin Stocks	2003–2004
KPMG	Lee Radebaugh	2003–2004
Deloitte	Monte Swain	2003–2004
Horace Pratt Beesley	Jeff Dyer	2002–2003
FELLOWSHIP	RECIPIENT	YEAR
Kevin Rollins	Paul Lowry	2003–2004
Warnick/Deloitte	Greg Burton	2003–2004
PWC Diversity	Peter Johnson	2002–2003
Vest	Jeff Wilks	2002–2003



# SPIRITUAL AND ECONOMIC SELF-RELIANCE



BY ELDER M. RUSSELL BALLARD  
ARTWORK BY MAHONRI YOUNG



**V**olumes have been written and taught over the centuries on the subject of personal and economic self-reliance. My travels have taken me to almost everywhere in the world—most of the continent of Africa, the islands of the sea, the great cities of Latin America, Asia, Europe, and to the heart of the inner cities of America. Everywhere I go, the cries of the poor ring out—often with the plea, “Please help us.” In Africa alone those cries do not come from a few; they come from tens of thousands, even millions. The Church has been especially concerned with teaching self-reliance since 1936, when Melvin J.

Ballard was named general chairman of the newly formed Welfare Committee. Harold B. Lee was the first managing director, followed by Marion G. Romney. Since that beginning, the Church has learned a great deal about the principles of self-reliance. From the *General Handbook* we learn:

*The Savior has commanded the Church and its members to be self-reliant and independent. . . . To become self-reliant, a person must work. Work is physical, mental, or spiritual effort. It is a basic source of happiness, self-worth, and prosperity. Through work, people accomplish many good things in their lives. . . . As people become self-reliant, they are better prepared to endure adversities [and are] better able to care for others in need.*<sup>1</sup>

President Marion G. Romney taught:

*Without self-reliance one cannot exercise these innate desires to serve. How can we give if there is nothing there? Food for the hungry cannot come from empty shelves. Money to assist the needy cannot come from an empty purse. Support and understanding cannot come from the emotionally starved. Teaching cannot come from the unlearned. And most important of all, spiritual guidance cannot come from the spiritually weak.*<sup>2</sup>

President Ezra Taft Benson explained:

*The world would take people out of the slums, Christ takes the slums out of people, and then they take themselves out of the slums. The world would mold men by changing their environment. Christ changes men, who then change their environment. The*

*world would shape human behavior, but Christ can change human nature.*<sup>3</sup>

William George Jordan put it this way: “The world is busy with its own cares, sorrows, and joys, and pays little heed to you. There is but one great password to success . . . self-reliance.”<sup>4</sup>

From my experience, I believe there are a few simple but very important principles that can help prepare people to become more self-reliant.

First, every person must know that he or she is a child of God and is loved by Him. People need to realize that regardless of their circumstances, as desperate as those may be, they are entitled to the light of Christ in their lives. In Moroni we learn that, “The spirit of Christ is given to every man.”<sup>5</sup> The promise is that every son and daughter of God can find, through the Spirit, answers to the challenges in their lives, including how to become more self-reliant. We must, therefore, ever keep in our minds how precious each child of God is and how important our service is to each one of them.

Bob Gay, at a Marriott School convocation on 26 April 2002, said:

*I think one of the most important things I have learned in this life is that our very success and happiness depends not in doing what we like or think is best—but in doing the will of our Father in Heaven no matter where that may take us and no matter how foreign it may seem to our own individual rational judgment of what is right or best.*





**TO BECOME SELF-RELIANT, A PERSON MUST WORK.  
WORK IS PHYSICAL, MENTAL, OR SPIRITUAL EFFORT. IT IS A BASIC SOURCE  
OF HAPPINESS, SELF-WORTH, AND PROSPERITY.**



In other words, we become more self-reliant in some ways as we recognize our dependence on Him from whom all good things come. This is the spirit noted in Alma 34:27 in which we are counseled to cry unto the Lord over our homes, our families, and our work. “Yea, and when you do not cry unto the Lord, let your hearts be . . . drawn out in prayer unto him continually for your welfare, and also for the welfare of those who are around you.”

Underpinning what this university would do—what the Marriott School and what this wonderful new Center for Economic Self-Reliance will do—would be to establish in the minds of those who are going into the world to try to help. Teach them first how to teach the dignity and the importance of being a child of God regardless of circumstance, culture, or location.

Second, we need to appraise our own lives—how well are we listening to the Spirit? Are we living according to the eternal truths and doctrines of the restored Church of Jesus Christ? Can we effectively appraise the real needs of others by the prompting of the Spirit? It impressed me that Muhammad Yunus must have been prompted by the Spirit when he organized the Grameen Bank, which some have said was the beginning of microfinance. When he was asked what would be his initial strategy, he responded:

*I didn't really have one at the time. I simply began trying to help with my own funds, then went to the banks and asked them to get involved. They refused for several stated reasons, and thus my strategy began to evolve into: “Whatever the bankers did, I simply did the opposite.” The bankers would only lend to the rich. I would only lend to the poor. The bankers would only make large*

*loans. I would only make very small loans. The bankers would only lend to men. I would only lend to women. The bankers would only lend if there was collateral. I would only lend without collateral. The bankers required extensive paperwork. I only made loans that even an illiterate could understand. The bankers required their clients to come to the bank. I took my bank to the village.*<sup>6</sup>

It should be noted that the banks expected a high rate of loan defaults. Yunus expected and experienced almost none. I understand Grameen has provided more than \$4 billion in loans and is entirely self-sustaining. Surely the Spirit of the Lord guided this noble effort. Gratefully, many others have also reached out to help.

Third, we need to teach that every man and every woman has the God-given right to choose what they will believe and do. Lehi said it this way: “Wherefore, men are free according to the flesh . . . they are free to choose liberty and eternal life, through the great Mediator of all men, or to choose captivity and death, according to the captivity and power of the devil.”<sup>7</sup>

I realize there are some places in the world where freedom is greatly restricted; however, the individual freedom of every soul to choose good or evil is an eternal truth essential to God’s plan of happiness. No one can take that away from His children. Benjamin Franklin had this to say about choice:

*We stand at the crossroads, each minute, each hour, each day, making choices. We choose the thoughts we allow ourselves to think, the passions we allow ourselves to feel, and the actions we allow ourselves to perform. Each choice is made in the context of whatever value system we have selected to govern our lives. In selecting that value system, we are, in*

*a very real way, making the most important choice we will ever make.*

Those who believe there is one God who made all things and who governs the world by this providence will make many choices different from those who do not. Those who hold in reverence that being who gave them life and worship Him through adoration, prayer, and thanksgiving will make choices different from those who do not. Those who believe that mankind are all of a family and that the most acceptable service of God is doing good to man will make many choices different from those who do not. Those who believe in a future state in which all that is wrong here will be made right will make many choices different from those who do not. Those who subscribe to the morals of Jesus will make many choices different from those who do not.

Franklin concludes:

*Since the foundation of all happiness is thinking rightly, and since correct action is dependent on correct opinion, we cannot be too careful in choosing the value system we allow to govern our thoughts and actions.*

*And to know that God governs in the affairs of men, that He hears and answers prayers, and that He is a rewarder of them that diligently seek Him, is, indeed, a powerful regulator of human conduct.*<sup>8</sup>

Fourth, master the ability to think straight. As Franklin said, “The foundation of all happiness is thinking rightly.” This may be more important in the future as the world continues to spiral downward and crumble into moral decay. In my office hangs a printed statement that includes the last words spoken by my grandfather, Elder Melvin J. Ballard, before his passing. He was in the hospital phasing in and out of a coma. My father said grandfather suddenly opened his eyes and looked into the room and said, “Above all else, brethren, let us think straight.” A few minutes later he passed away.

That was sixty-five years ago. How much more does the world need people today who can think straight? Part of thinking straight is using common sense in solving life’s problems. Lord Chesterfield said, “Common sense (which, in truth, is very uncommon) is the best sense I know of: abide by it; it will counsel you best.”<sup>9</sup>

Often in my ministry have I heard the



sad tale of those who are struggling to become self-reliant, but in fact are becoming more dependent upon others because of the inability to think straight and apply common sense in their decisions. Much of life's misery centers in the lack of using common sense. As an example, consider the pharmacist who was compounding a prescription that called for as much strychnine as you could put on the face of a dime. He didn't have a dime, so he used two nickels.

Helping people think straight and use common sense will, in my judgment, always be a very important step in helping them reach economic self-reliance. It is part of teaching our children and others to walk in the ways of truth and soberness and to love and serve one another.<sup>19</sup> Part of thinking straight is listening—being able to listen to the promptings of the Spirit.

Fifth, seek guidance from the Lord and trust in Him. In D&C 76:5–10, we learn:

*I, the Lord, am merciful and gracious unto those who fear me, and delight to honor those who serve me in righteousness and in truth unto the end.*

*Great shall be their reward and eternal shall be their glory.*

*And to them will I reveal all mysteries, yea, all the hidden mysteries of my kingdom from days of old, and for ages to come, will I make known unto them the good pleasure of my will concerning all things pertaining to my kingdom.*

*Yea, even the wonders of eternity shall they know, and things to come will I show them, even the things of many generations.*

*And their wisdom shall be great, and their understanding reach to heaven; and before them the wisdom of the wise shall perish, and the understanding of the prudent shall come to naught.*

*For by my Spirit will I enlighten them, and by my power will I make known unto them the secrets of my will—yea, even those things which eye has not seen, nor ear heard, nor yet entered into the heart of man.*

May the symbol of the light from candles remind us that we must carry the light of the restored gospel of Jesus Christ to all of God's children. We must, through our provident living, teach others to emulate the examples of our pioneer forefathers in lifting themselves up by their own bootstraps, to trust in the light of hope, and to seek the light of knowledge that will ultimately lead them to

spiritual and economic self-reliance.

God bless you as you reach out to all corners of the earth through this outstanding Center for Economic Self-Reliance to strengthen and to bless the lives of our Heavenly Father's children. May your efforts bring economic self-reliance to those in need throughout the world and result in lasting, even eternal, blessings for you and for all of those whom you serve. I leave you my testimony that the work of this center will be blessed. The Lord lives, and He smiles upon your efforts. **M**

**ABOUT THE SPEAKER** Elder M. Russell Ballard was called to be a member of the Quorum of the Twelve Apostles of The Church of Jesus Christ of Latter-day Saints on 6 October 1985.

As a young man, Elder Ballard served as a counselor to the president of the British Mission. He has been a bishop twice and a high councilor in two stakes. In 1974, he was called as president of the Canada Toronto Mission, where he was serving when he was called to the First Quorum of the Seventy in April 1976. He served as a member of the Presidency of the First Quorum of the Seventy from 21 February 1980 to 6 October 1985. Before being called as a General Authority, Elder Ballard had interests in automotive, real estate, and investment businesses. He has served on many civic committees and boards. He married Barbara Bowen on 28 August 1951. They have two sons, five daughters, and forty-three grandchildren.

This speech was given 11 March 2004 at the opening of the Marriott School's Center for Economic Self-Reliance.

**ENDNOTES** 1 Church Handbook of Instructions, Book 2: Priesthood and Auxiliary Leaders, 1998, 257. 2 Ensign, November 1982, 93. 3 Ensign, November 1985, 6. 4 "The Dignity of Self-Reliance," *Improvement Era*, June 1909. 5 Moroni 7: 16. 6 Notes by Chris Eyre taken from introduction of Mr. Yunus by Sam Dailey Harris at a recent conference in California. 7 2 Nephi 2:27. 8 *The Art of Virtue*, 1986, 88–90. 9 *New Dictionary of Quotations*, 1084. 10 Mosiah 4:15.

**ARTWORK** *Danbury Hills: Man with Scythe* by Mahonri M. Young. Courtesy of Brigham Young University Museum of Art. All rights reserved.



# CHIEF OF DELL

BY CHAD D. NIELSEN  
PHOTOGRAPHY BY BRADLEY SLADE

ON 16 JULY 2004, a tremor hit the tech industry. Its epicenter was in Austin, Texas, where former whiz kid Michael Dell, the legendary entrepreneur who started the world's largest PC manufacturer in a college dorm room, surprised the world by ceding the reins of his company. But for new Dell Corporation CEO Kevin Rollins, who earned his MBA at the Marriott School, it was just another day at the office.

## BUSINESS AS USUAL, IF A BIT UNUSUAL

"I'm probably taking this too flippantly, but Michael and I have been working together for so long as a tandem pair that this title is . . . it's certainly an honor to have; it's nice, but it's nothing I was aspiring to," Rollins says.

As closely as Rollins works with Dell, even he was surprised by Michael's decision. Last February, he told *Newsweek* he understood there would be no more promotions. "Would I like to be CEO?" he asked. "Sure, next question. Because I'm not going to be."

Dell has been as iconic to the hardware industry as Bill Gates is to software. Dell built his entrepreneurial vision into reality from a humble dorm-room start in 1984,

but his business was hurt by the lack of what Rollins calls "institutional business management." "When I first got to Dell Computer, the company had lost a hundred million dollars," he says. "And not that long before that, was close to going out of business."

Rollins was one of several veteran business leaders who Dell hired to turn his start-up into an efficient corporation. Originally signed as a "rent-an-exec" consultant through Bain & Co., Rollins became director of U.S. operations in 1996. His leadership has been instrumental in the company's turnaround.

Dell and Rollins, the visionary and the technocrat, have since developed an intriguing partnership. To hear them speak, there is no hierarchy. They run the company together. Rollins handles day-to-day corporate operations. Dell concentrates on big-picture strategy and forward thinking. No major decisions are made without their agreement. They even replaced the wall between their offices with glass and an open door.

This arrangement has produced phenomenal results. Sales have rocketed from \$2.4 billion to \$42 billion, with plans to hit \$60 billion by 2007. Increased direct sales



to consumers and new product lines from printers to personal electronics play a high-profile role, but the greatest bulk of the growth will likely come from solid, reliable corporate sales. No wonder Rollins expects business as usual to continue.

“Not much is going to change. There are some legal requirements now. I have to sign

Marriott School last June, didn't let Rollins off the hook quite so easily. As one audience member told him during the Q&A session, “Whether you like it or not, you've become an icon for an LDS businessman.”

“That's dangerous,” Rollins replied. “I don't consider myself that. I've made lots of mistakes in my life, although those don't get touted quite as prominently as the successes. I guess I should feel a bigger responsibility, but the responsibility I feel is to a whole different set of individuals. If it helps for the Mormon population, that's great too, but I am probably less concerned what the Mormon business population thinks of me than what Heavenly Father or my family thinks.”

In a Donald Trump world, it's hard to believe that a high-profile CEO would reject an opportunity to take center stage. Even if you set aside the PR benefits of icon status, the chance to influence so many for good sounds like an irresistible stroke for one's ego. But frankly, it's just not Rollins' style.

“I'm really somewhat oblivious to [my influence as a leader],” Rollins says. “I don't spend a lot of time thinking,

‘How can I set an example? How can I set some new principles that others would follow?’ I'm developing myself, and so I'm trying to figure out how to do things and how to do them well.”

That devotion to personal development has served Rollins well. It took him away from the fryer at Wienerschnitzel, off the keyboards of his brother's rock and

roll band, and put him in school at BYU. It helped him to simultaneously earn his MBA and BS in mechanical engineering, after completing a BA in university studies at BYU. When he followed his professors' advice to seek a career in strategy consulting, it helped him carve out a spot for himself among the Harvard and Wharton graduates at Bain & Co.

#### HISTORY LESSONS IN LEADERSHIP

Throughout his career, three clear elements have contributed to Rollins' growth as a leader. He speaks of a tireless drive to achieve. He takes a deliberate, conscientious approach to appraising his weaknesses and improving his strengths. And, he has diligently sought out truly valid role models. The last point has been more of a challenge.

“In business school, I read a lot of business biographies, a lot of business how-I-did-it stories, and most of them rang hollow,” Rollins says. “I just didn't get inspired by any of them in terms of a higher ethic or a higher set of principles. They were basically ‘How I made money’ and ‘How I became a leader.’ I didn't find that very interesting.”

So Rollins looked for true leadership elsewhere and found it in historical figures—primarily, the Founding Fathers of the United States. Unusual, says Dr. Curtis LeBaron, professor of organizational behavior at the Marriott School. “Most people nowadays probably read popular press books. There are books on leadership that come out every year. Most people read those and know how to throw the language, the catch-terms around. Kevin has done something differently, and that is he has been a student of history.”

“I think there are principles of leadership that transcend time and space,” LeBaron adds. “The Founding Fathers were working in a much different world back

He speaks of A TIRELESS  
DRIVE TO ACHIEVE. He takes  
a deliberate, conscientious  
approach to APPRAISING  
HIS WEAKNESSES and  
IMPROVING HIS STRENGTHS.

off on things. But I signed them all before,” he says. “The difference now is I can be put in jail if I lie. Before, I didn't go to jail. But that shouldn't be my concern.”

#### THE UNDERSTUDY. EMPHASIS ON STUDY

Attendees at the Ninth Annual BYU Management Conference, hosted by the

## Developing E-Business Leaders at the Marriott School

Dell CEO Kevin Rollins is making a significant contribution to developing leadership talent right here at BYU. In 2000, Rollins and his wife, Debra, donated \$3 million to found the Kevin and Debra Rollins Center for eBusiness at BYU. He also has an honorary position on the center's advisory board.

The center's goal is to study the impact of technology—specifically networked information technology like the Internet—on people in organizations and commerce through teaching, research, and innovation.

“We were pretty excited about getting something started so BYU could eventually be a leader in learning how to integrate the Internet into all business practices,” Rollins says. “Dell was a leader. It was something I was very interested in, and I thought we had something we could add from Dell's perspective.”

then, but there were patterns of behavior in their life and beliefs and principles that Kevin identified, and they still work in the 21st century.”

Specifically, Rollins identified three leadership styles, inspired by three prominent figures in America’s beginnings: Aaron Burr, Alexander Hamilton, and George Washington. “Burr was a backslapper,” Rollins says. “His leadership style was to flatter people.”

Rollins describes Hamilton as the most analytical of the three. “I learned from this because I found myself a little bit more like Hamilton when I wanted to be more like Washington,” Rollins explains. “Hamilton created the greatest and best financial system the world has ever known. But he believed that just because he was smart and had the right answer, everyone would follow him. And obviously that’s not the case. People quite often don’t like smart alecks.”

Washington took leadership to another level. “Washington would often tell people something about themselves they didn’t know, and would inspire them to greatness in a very genuine way through his observations and through the respect they had for him as an individual,” Rollins says. He earned that respect through dedication to a cause beyond his own benefit, even accepting a “demotion” to general of the nation’s armies after two terms as president and commander-in-chief.

“Washington was interested in the success of the nation more than his own success,” Rollins says. “He epitomized several principles of leadership, and there are many stories told about him. That inspired me. It’s a self-sacrificing sort of leadership that transcends ‘How much money do I get paid? How much honor do I get? What’s in it for me?’ That’s admirable. I want to see that kind of leadership talent and attitude within

our leaders if I can possibly create it.”

#### STRIVING FOR GREATNESS

Rollins’ goal is to make Dell Corp. a “great company.” Great companies do more than devise innovative strategies and rake in short-term profits, he says. Even consistent financial performance alone is not enough to reach that echelon.

“You have to be a company where the very best and brightest want to come and work,” Rollins says. “You have to attract them. They want to come and work there because you’re winning, but also because they can develop into greater and better leaders, build their own reputation and capability, and play on a winning team.”

“When we get to the point when all of our people say, ‘I’m at a great company because it develops me, it treats me with respect, I’m winning every day, I’m challenged every day, it’s fun to come to work every day, we’ll be a great company. And we’re not there yet,’” he says.

Rollins’ own experience shows that while organizations can create an environment where young leaders can flourish, it is the individuals who must take responsibility for their own growth as leaders. So what is the best way to develop those skills? Roll up your sleeves and get to work.

“You don’t have to be CEO of Dell Computer to lead,” Rollins says. “I didn’t start here. The notion of being able to lead in various settings and learn—because I don’t think you come fully developed as a

leader—is critical. You’ve got to start practicing that leadership set of skills very early on and at any level you find yourself.”

“If you do it right, become a student of it, and want to be good at it—just like being good at a musical instrument, or good at athletics, or good in school work—you can get better,” he says. “But you’re going



to have to want to. You’re going to have to sacrifice. You’re going to have to work hard. You’re going to have to study. And you’re going to have to be humble. And you’re going to have to learn from others.”

#### LEADERSHIP: A TWO-WAY STREET

That experience is essential for leaders to learn how to implement the dual roles of

Rollins hopes the entire university will realize the value of this resource. “I don’t know yet that the vision has extended into other areas of BYU. We’re hopeful that it can, so that it’s not just a Marriott School center but a BYU center.”

John Richards, managing director of the center, says the school plans to extend the e-business center’s influence beyond BYU’s campus. “I’m convinced that one of the pillars of the organizational infrastructure necessary for bringing the sponsoring organization of BYU, the LDS Church, to the world is networked

information technology and e-business,” he says. “In the center, we hope to positively bolster such causes.”

As far as Dell Corp. is concerned, e-business is an easy decision. “Everything we can, we put on the web,” Rollins says. “It’s faster, lower cost, and people prefer it.”



leadership that Rollins emphasizes: a disciplined drive for results and respect for human relationships. Certain situations call for increased emphasis of either component, but it is all too easy to overcorrect.

When Rollins came to Dell Corp., he left behind the “fun, strategic, blinding insight work” he enjoyed as a consultant. “I was



fundamentally asked to be one of the management team and pick up a shovel and start digging like everybody else, rather than sit back and pontificate and advise,” he recalls.

There was plenty of digging to do. An unbalanced vision-to-efficiency ratio had created a bloated company, beleaguered by losses despite phenomenal growth. “We just started to formalize and institutionalize

big-company practices, changing from an entrepreneurial situation to a corporation,” Rollins says. “We also upgraded the talent; the leadership in the company is what I think turned it around.”

“I liken it sometimes to taking out the garbage,” Rollins says. “Not everything is fun. Not everything is going to be delightful and invigorating. Some things require good, old-fashioned, hard-nosed, obnoxious, untasteful work effort. But you’ve got to do that. That’s the price you pay to have consistent results.”

#### DISCIPLINE AND THE DRIVE FOR RESULTS

The changes at Dell required not only new policies but also a new, more rigorous culture. “You can have elegant strategies, but if you can’t implement them and you don’t have the tenacity to follow through on them, they’re not worth anything,” he says. “If you look at the companies that have done really well out there, they have great strategies, but they are maniacal implementers.”

“The company was in need of rapid, clear action,” Rollins says. “And again, you could have gone the nicer, gentler way, but there was not enough time. You had to get action, be very directive, disciplined, and ask people to get on board or get off. So we had to be pretty harsh until we established a discipline of doing things—a little bit like boot camp.”

Discipline is no novelty in leadership. During the Revolutionary War, Rollins’

hero George Washington petitioned the Continental Congress for the right to flog and shoot deserters. “This was a man who was inspiring people,” Rollins says. “They would follow him everywhere, but he realized that if he wanted to get the attention of his troops, they couldn’t just take off and go back to the farm any time they wanted to.”

Granted, we are talking about business here. It’s not life-and-death. As Rollins reminds us, a corporation exists simply to make money. Yet within the scope of modern corporate America, the program at Dell Corp. was quite strict—and it worked.

“At some point in time, all of us need someone to tell us to shape up,” Rollins says. “You just need to do it in a way that they don’t see you as their enemy. They will be better individuals if they are challenged to go farther than they ever thought they could, and most people do. Most people rise to the occasion if you do it with a sense of respect for the individual and a desire to have them achieve the most they can. When they achieve it, they realize that that was a motivational exercise, not a disciplinary exercise.”

However, somewhere along the line, the disciplinary program went too far and began to cause more harm than good. A company-wide survey showed that most employees, even those who were relatively satisfied in their jobs, would have gladly left the company if an opportunity arose for them to earn the same income elsewhere. Corporate leaders suggested Rollins and Dell soften their management style, working to be less “autocratic and opinionated,” in Rollins’ words.

“I think we got to the point where that was not the right style,” he says. “Our people had developed. They had gotten the point, and to flog them continually—our leaders didn’t want that anymore.”

## Kevin Rollins on Ethics in Business

ON ETHICS VS. RESULTS: IT’S HARD TO MAKE A DIFFERENCE FROM THE BOTTOM OF THE LADDER

“While you want to keep your standards in place—and you have to—that will not be enough to make it. Ethical elements help you when you do rise in the business world, but you still need to develop a core intellectual business work-ethic. Ethics are necessary but not sufficient in the business world.”

ON THE ETHICAL LESSONS OF A BYU EDUCATION: COURAGE TO MAKE A STAND, WITHOUT BEING OBNOXIOUS

“It’s not so much about ethics in business, because most people come from some ethical background. They know right from wrong. What you need is the courage to live the ethical principles you have. That is what I find is lacking. The notion of ethics not being something you stack onto your business principles, but ethics at the core of who you are as you make your decisions is, I think, at the center of what is taught at BYU.”

“We’ve not given up an ounce of discipline and performance. You can get results without the whip, without being harsh,” he says. “I think the difference is you can be harsh, punishing and mean, or you can be disciplined, tough, but caring.”

#### WALKING THE FINE LINE: RESULTS AND RELATIONSHIPS

A recent corporate video showed Rollins and Dell on the receiving end of that same toughness, from none other than Donald Trump. In the video, the pair applied to become Trump’s apprentice, in a parody of the popular television show. “He came on and fired us both,” Rollins says.

The video revealed a lighter side of this dynamic duo—surprisingly jovial compared to Rollins’ serious, all-business, all-Dell Corp. public demeanor. “We make videos all the time as a way to lighten up our whole leadership operation,” Rollins says. “At every major turning point, we’ll make a video that is usually humorous about some aspect of our company and business.”

“We take our business extremely seriously,” he adds. “We don’t take ourselves very seriously. We have an egalitarian culture at Dell Corp. We want everybody to feel like owners and CEOs. We have a big company, so we probably have more bureaucracy than we wish, but we don’t want it to get out of hand.”

This interesting dichotomy—harsh disciplinarians and institutional business managers who are willing to share a laugh with their employees at their own expense—reveals a dedication to both results and relationships, which LeBaron says is not only effective but necessary. “Research has shown that the best leaders are able to do two things simultaneously: one, they’re able to drive for results; and two, they’re able to maintain strong and appropriate interper-

sonal relationships with their subordinates and other people. Anytime you have only one of those going on, you’re not going to have a very effective leader.”

It’s not only business relationships that make a difference. Dell Corp. employees are happier when they have time for family and friends outside of work, according to the “Tell Dell” employee survey. “We’ve seen huge improvement in our scores when we tell our managers, ‘Pay attention. When you see somebody working too long, talk to them and tell them to go home,’” Rollins says.

“I have to have that same discipline,” he says. “Whenever I feel my own internal metric getting balled up or bound up, I know I’m not taking care of family or church, and I have to ratchet it back.”

Also, “I check with my wife,” Rollins says. Balance is always a challenge for someone with his stressful travel schedule and high-profile responsibilities, but his wife, Debra, finds the solution in a deliberate approach to individual roles. “We’ve always understood our roles. When he’s here, he is father and husband and very supportive. When he’s not, life goes on. We realize that he has those duties and we support him in that. We don’t stop, and he doesn’t feel bad because he can’t be there all the time. That’s just a matter of life,” she says.

Business professionals, LDS and others, can learn from Rollins’ experience. His tireless drive, analytical rigor, and unique approach to self-improvement have taken

him to heights even he never dreamed of. But don’t think of him as the ultimate example. “When I think of my own kind of role model status, I really think of myself more as a student than a teacher,” Rollins says. “That may sound a little strange, but I still feel I’m a learner rather than a professor.” ■

“Some things require GOOD,  
OLD-FASHIONED, HARD-NOSED,  
OBNOXIOUS, UNTASTEFUL WORK  
EFFORT. But you’ve got to do  
that. That’s the price you pay  
to have CONSISTENT RESULTS.”

—KEVIN ROLLINS

#### ABOUT THE AUTHOR

*Chad D. Nielsen is a freelance writer based near Salt Lake City. He earned a BA in international relations from BYU in 1995 and subsequently spent five years living in Barcelona, Spain. His writing has been published by magazines and newspapers on both sides of the Atlantic. He can be contacted at [info@chadnielsen.com](mailto:info@chadnielsen.com).*

#### ON ENRON, TYCO, AND THE STATE OF CORPORATE AMERICA: BLAME IT ON THE LEADERSHIP

“A corporation is a community and an institution. You’ve seen throughout history bad institutions, communities, countries, and you’ve seen good ones. In any bad country or bad institution, there are good people in there, but a bad leader can make a mess of it, and all the people suffer. I think the opposite is also true. Good leaders can make it better. They can bring out the best in their people and demand of the people their best, ethically.”

#### ON CORPORATE CITIZENSHIP: DON’T EXPECT SAINTHOOD FROM A GAMBLER

“The notion of success in commerce is not the same. The rules are different. Man’s rules are different than God’s rules. If you’re searching for the same purity we have in the Church in business, you’re not going to get it. The corporation fundamentally exists to make a profit. It’s money-based. That’s not the goal of spiritual institutions. So by definition, that’s not going to lead to the same spirituality and morality, because you have a different goal.”

Become a

# SEEKER

BY CHARLES E. JOHNSON

ILLUSTRATION BY ROBERT NEUBECKER

I want to describe a few of the people who surround me at the Environmental Protection Agency (EPA). My deputy has a PhD in Islamic philosophy. The person in the office next to mine is a former reporter for National Public Radio. A woman in our administration office is a concert pianist. This past week, I received an email from a woman who is stepping down from our payroll section. She is going to become a full-time minister. I called her and said, "What's the situation?" She replied that she is getting her doctorate in theology, and she now knows her calling isn't payroll. This is a very diverse organization. Washington, D.C., is said to have the greatest diversity of thought in the entire world, and I believe that. Certainly the EPA has a conglomeration of thought and people unparalleled with anything I've dealt with.

This could be a very difficult situation. We could get into an EPA meeting where the reporter asks trick questions, the concert pianist is off in her own little world, and the deputy is telling me how the ancient philosophers would solve our problems. But that doesn't happen. What happens is you meld this group of people with these diverse thoughts and backgrounds, and you bring them together in a common cause and understanding. The results are fantastic. I love sitting in meetings with these people. This is a positive example of bringing together diverse people and making it work.

With that positive story as a background, I would like to tell you another side of the story. Overall, there are more situations in which our country and world

are divided. It could be politics, religion, race, economic circumstances, or a dozen other issues. Over the next several years, some estimates indicate that 70 percent of our population growth will come from individuals who are born in countries other than the United States. Many of the first- and second-generation newcomers feel far from certain about their future. This is a land of opportunity, but many of these people do not feel that way. They do not have the hopes and dreams we have.

Diversity is our greatest strength, but it also is the greatest weakness we face. Upward assimilation will capture the tre-

mendous energy of diversity. But nonassimilation will bring about disaster. For those of you moving into the setting of public policy, I would say your opportunities are endless, exciting, and wonderful.

We learn from the past what it takes to make changes for the future and to build a bridge over the various divides. It is hard work and takes personal responsibility to achieve.

A couple years ago I read a book called *The Seekers: The Story of Man's Continuing Quest to Understand His World*, by Daniel J. Boorstin. Seekers are people who look at where we are today, at this moment in time, and say, "Are we going in the right

direction?" They often challenge current convention. They cause specific events to occur, or they have a great ability to change the hearts and minds of individuals. The book emphasizes the ability to change the thought process. Let me give you some of the examples that the author shares. In philosophy, he talks about Socrates, Aristotle, and Plato—all people who changed the thoughts of man. He refers to Alexander the Great, who sat with Aristotle and subsequently changed entire civilizations. In science, he refers to Einstein, who made all of us think in a bigger way. In government the references are to Machiavelli, who gave us the good and bad of government, and to Thomas Jefferson, who helped form governments and expanded exploration. He refers to many religious leaders who have been seekers and who have reached out and tread new paths. He mentioned Moses and the Ten Commandments—the rules that would change the heart of the believer. He references Jesus Christ and how He looked at the current convention and said there is a higher law, a better way to live and to serve. His work has changed history forever.

What does that have to do with us? I believe we are all seekers in some sense and someone out there could be one of the big seekers. But we are all at least little seekers. We all have an obligation to bridge the

*We all have an obligation to bridge  
the many great divides we face.*

many great divides we face.

What do seekers have in common? They see a need waiting to be met. They are bold and don't shy from extra effort. And finally, they are in a position to change policy or thinking in a significant way.

Where do we start? I'd like to give you three areas: your neighborhood, community, and nation.

## NEIGHBORHOOD

If we solved the divisions in our own backyards, we would come a long way. I have kept a *Salt Lake Tribune* news story from about three years ago that reminds me of what can happen in our own neighborhoods.

*A thirty-four-year-old divorced mother of three girls who lives in a quiet, well-kept neighborhood in the Cottonwood area of Salt Lake County and who shares the home with a man who has long hair and several tattoos received this anonymous letter last week.*

*"I don't know your background and the problems you've been through, but things are done differently here in our community. I wonder where you get off assuming that your girl is always welcome at our house. We're not comfortable with our daughter being in your home with that long-haired, tattooed thing you've got living in your house. Your neighbors who are in our ward can't believe that you would dare to start up the mower on the Sabbath. They are tired of bottom-feeding riffraff renters polluting their neighborhood. Your girls are not welcome in our community on this kind of basis and neither is your kind. Go back where you came from if that's how they let you live there. You are not welcome here."*

The bishop, upon hearing about this, became a seeker and a doer. He took the letter to his meeting that following Sunday, read the letter over the pulpit, and asked the perpetrator to come forward. I don't know if the perpetrator came forward, but this bishop took the issue and didn't let it sit and didn't let people simply talk about it. He went after it immediately. That's a seeker. That's a doer.

#### COMMUNITY

Let me talk about the community. For this one I would like to give credit to my wife, Sue. We have now moved to downtown Washington, D.C., and Sue has volunteered to be a mentor in a start-up education program. The free program provides tutoring for middle-school-aged students who want to get a college education. They have to do two things: 1) agree to a rigorous course of study that will prepare them for college; and 2) agree to live a life relatively free from error and demonstrate high standards. Sue comes in to help mentor students in that process.

We were talking with one of our friends who happens to be a youth counselor and he said, "The young people you work with will have the most opportunity to make a lot of money without going to college. They are smart enough not to use drugs but quick enough to learn they can make up to \$2,000 per day selling drugs." He said to Sue, "You have your work cut out for you." The answer back, "Seekers always have their work cut out for them."

#### NATION

Most observers of our political system are of the view that life in our nation's capital is much harsher politically than it has ever been. Many observers think this is because

we have fewer and fewer statesmen—those who are willing to step up, seekers who look for ways to bring us together. The call is out for more statesmen. If you want to make a big impact, it means a genuine study of how others think, reconciling it, and then doing something about it.

Let me talk about individual responsibility. If we fail to assimilate people into society, the results are going to be disastrous. If we succeed, we create the power of diversity—diversity of thought and diversity of people. By assimilation I don't mean making people think just like us. I mean bringing people to the table with their own unique backgrounds and thought processes; the type of energy and synergy you get at a place like the EPA when you bring people together in a common purpose. You not only get great decision making, but most importantly, you elevate people beyond anything you thought possible.

Life is simply about opportunities. This is an opportunity in Washington, D.C. An opportunity to bring people together, bring their opinions together for the common good, and I am given a chance to make a difference. I don't have any illusions that I'll be a big seeker. I just want to change a few people's lives.

I recently stood before a Senate committee hearing my nomination to be the chief financial officer for the EPA. You lay out your heart and your soul when you're in that circumstance. I stated: "Mr. Chairman, in the grand scheme of things this very moment is extremely brief, but I've spent a lifetime building trust, confidence, and respect for a moment just like this."

My advice is become a seeker. Help bridge the divides. Prepare yourself for those brief but very important moments to change the hearts and minds of individuals. **M**

#### ABOUT THE SPEAKER

*Charles E. Johnson is CFO of the EPA. Most recently, he was president of the Huntsman Cancer Foundation and vice president of Huntsman, LLC. Johnson graduated with honors from BYU in 1960 with a BS in accountancy.*

*Johnson presented this speech on 2 April 2004 when the George W. Romney Institute of Public Management presented him with their Administrator of the Year Award. (See related article p. 27.)*







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# TAX PLANNING

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 *Personal Finance Series* 

BY DELLWYN R. CALL | If you've waited in line at the post office on 15 April, chances are you've seen a few of your friends and neighbors there, too. According to the IRS, one in four Americans files taxes during the two weeks leading up to the annual deadline. | PHOTOGRAPHY BY BRADLEY SLADE



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This is the first of a five-part personal financial planning series sponsored by the Peery Institute of Financial Services. The next installment, addressing insurance, will appear in the Winter 2005 issue.

By then, you've missed the opportunity to implement many of the money-saving strategies that come with wise tax planning. As the end of the year rolls around, preparing and filing our taxes between January and April becomes merely the recording of past events with limited opportunity to change outcomes.

By determining your expected tax liability for the current tax year at the earliest date possible and estimating your liability for the succeeding year, you have the opportunity to minimize your tax liability through tax planning. Spending time now can save money later!

#### ◆ WHERE TO BEGIN

Reducing your tax liability starts with having some knowledge of the income tax system. For most of us, the income tax laws mean listing our income from various sources, reducing that income by allowable deductions, taking a deduction for the number of personal exemptions permitted, and determining the tax from rates that increase as our income increases. The process of reducing our tax cost is primarily achieved by proper timing of income, deductions, and credits and by taking advantage of all the provisions of the tax laws.

The basic strategy is timing the receipt of income so it is taxed at the lowest rate possible, timing deductions to reduce income taxed at the highest rate, and deferring tax to a future date whenever possible. A complete analysis of your current and estimated future tax picture provides the beginning point for all planning. Then by playing "what if," changing the projected taxable income by shifting income and deductions, or deferring income between tax years, you can determine the best plan for you.

Your prior year's income tax return is a good tool to get you started and will provide a point of reference. Creating and maintaining good tax records is an absolute necessity. There are many inexpensive computer programs available that will maintain your financial records and provide the necessary tax reporting information.

#### Creating a Plan

1. Use the Tax Forecasting Worksheet (p. 19) to estimate your income, deductions, exemptions, and credits for 2004 and 2005. You can extend the process to

additional years if you can accurately forecast the income and deductions in the extended period.

2. Use the 2004 Projected Tax Rate Table (p. 20) to determine the marginal income tax rate at which the next dollar of income would be taxed.
3. Identify items of income or deductions that could be shifted between 2004, 2005, or subsequent tax years to place taxable income in the lowest tax bracket for all years.
4. Determine how much tax will be due based on the most opportunistic timing of income and deductions. Compare the estimated tax obligation with anticipated withholding and estimated tax payments to make sure you have paid, or will pay, sufficient amounts to avoid underpayment penalties.
5. Review your tax strategies again to make sure you have taken maximum advantage of all available opportunities.
6. Implement your plan.

#### Reviewing Factors That Affect Your Tax Rate

There are three critical factors of tax planning: 1) Timing income to achieve lowest tax rate, 2) Timing deductions to offset income taxed at highest rates, and 3) Deferring income to future years when possible. As you apply these factors, you need to understand the impact that higher levels of taxable income have on the amount of personal exemptions and itemized deductions to which you will be entitled. Your itemized deductions and personal exemptions are reduced if your Adjusted Gross Income (AGI), a tax term meaning gross taxable income less certain deductions (refer to Tax Forecasting Worksheet), exceeds certain levels or AGI thresholds. These reductions or "phaseouts" are as follows for the year 2004 and are adjusted annually for inflation:

##### Investment Interest

The deduction for investment interest is generally limited to the taxpayer's net investment income (investment income such as nonqualified dividends and interest less investment expenses).

##### Deduction for Medical Expenses

The deduction for medical expenses is limited to the excess of such expenses over

7.5% of AGI. For example, if AGI is \$50,000 the deductions for medical expenses would have to exceed \$3,750 before any deduction is allowed.

##### Personal Exemption Deduction

(\$3,100 per dependant or exemption for you and spouse)

Phaseout:	Begins At	Completed At
Married, Filing Jointly	\$214,050	\$336,550
Single	\$142,700	\$265,200
Married, Filing Separately	\$107,025	\$168,275
Head of Household	\$178,350	\$300,850

For example, a married couple starts losing the benefit of their personal exemptions for every dollar of AGI in excess of \$214,050 with a complete elimination of the deduction when AGI reaches \$336,550.

##### Itemized Deduction Phaseout

(Itemized deductions are reduced by 3% times each dollar of AGI in excess of the stated threshold amount.)

Married, Filing Jointly	Begins at \$142,700
Single	Begins at \$142,700
Married, Filing Separately	Begins at \$71,350
Head of Household	Begins at \$142,700

There are also special tax rates that apply to certain classes of taxable income, more specifically, qualifying dividend income and long-term capital gains. The 2003 tax legislation made major but potentially temporary revisions in the tax rates applicable to these two classes of income as follows:

##### Dividend Rate Reduction

Qualified dividends received after 1 January 2003 and continuing through 2008 are taxed at the same rates that apply to long-term capital gains (5% if the taxpayer is in the two lowest tax rate brackets and 15% for all other tax brackets). Qualified dividends are distributions from domestic corporations and "qualified foreign corporations." Interest paid

# TAX FORECASTING WORKSHEET

Use your 2003 U.S. Individual Income Tax Return as a point of reference.

INCOME		2004	2005
1.	Salaries per W-2 form	\$ _____	\$ _____
2.	Dividend and interest income	_____	_____
3.	Business income (loss)	_____	_____
4.	Net capital gain (loss)	_____	_____
5.	Passive income (losses) (subject to limitations)	_____	_____
6.	Social Security (85%)	_____	_____
7.	Other income	_____	_____
8.	Total income	\$ _____	\$ _____
ADJUSTMENTS		2004	2005
9.	Education expenses	\$ _____	\$ _____
10.	Keogh contributions	_____	_____
11.	Deductible IRA contributions	_____	_____
12.	Moving expenses	_____	_____
13.	Other	_____	_____
14.	Adjusted Gross Income (AGI) (subtract lines 9-13 from line 8)	\$ _____	\$ _____
DEDUCTIONS		2004	2005
15.	Medical and dental expenses (excess over 7.5% of line 14)	_____	_____
16.	State and local income taxes	_____	_____
17.	Real estate and property taxes	_____	_____
18.	Home mortgage interest	_____	_____
19.	Investment interest (limited to investment income)	_____	_____
20.	Charitable contributions	_____	_____
21.	Casualty or theft losses (excess over \$100 plus 10% of line 14)	_____	_____
22.	Miscellaneous expenses (excess over 2% of line 14)	_____	_____
23a.	Total deductions (sum of lines 15-22)	_____	_____
23b.	Amount deductible (line 23a less 3% of line 14 minus \$142,700 [\$71,350 for married filing separately], or the standard deduction if greater)	\$ _____	\$ _____
24.	Personal exemptions (\$3,500 each) (see limitation based on AGI)	\$ _____	\$ _____
25.	Regular taxable income (subtract lines 23 and 24 from line 14)	\$ _____	\$ _____
26.	Regular tax (see tax rate tables)	_____	_____
27.	Tax credits	_____	_____
28.	Regular tax (net) (subtract line 27 from line 26)	_____	_____
29.	Alternative minimum tax	_____	_____
30.	Other taxes (self-employment tax, household help, etc.)	_____	_____
31.	Total tax (sum of line 28, 29, and 30)	_____	_____
32.	Total withholding and estimated tax payments	_____	_____
33.	Balance due (refund) (subtract line 32 from line 31)	\$ _____	\$ _____

by some financial institutions and labeled “dividends” is not a qualified dividend.

## Capital Gains Rate Reduction

Long-term capital gains, gains on capital assets held for more than six months realized after 5 May 2003 and through 2008, are taxed at 5% (taxpayers in the lowest two tax rate brackets) or at 15% (for the other tax brackets).

As these rate reductions are temporary with “sunset provisions,” and are scheduled to revert in 2009 back to the rates previously in effect (the taxpayer’s regular tax rate for dividends and 10% or 20% for capital gains), the timing of income recognition to take advantage of these lower rates, while they are available could produce significant tax savings. With tax rates also subject to change due to political forces, there is no certainty that the reduced rates will remain in effect through 2008.

In addition to reducing the tax rates on dividends and long-term capital gains, the 2003 tax legislation also accelerated the marginal tax rates that were to be phased in over a period through 2010. These rates are scheduled to sunset in 2011, when they will revert to the pre-2001 rates (the top rate would be 39.6% while the top rate currently is 35%). See the 2004 Projected Tax Rate Table for applicable rates.

## Understanding the Alternative Minimum Tax (AMT)

As if the process of tax planning was not already complicated enough, you also need to understand AMT and how it might affect your tax planning and the timing of income and deductions. The complexities of this tax cannot be fully addressed in this article. Suffice it to say that AMT is a second system of taxation that can impact taxpayers with certain combinations of income and deductions. Most taxpayers become subject to this tax if they have unusually large itemized deductions in a single tax year.

So if you have large itemized deductions for medical expenses, taxes, interest (other than mortgage and investment interest), and other itemized deductions, be alert to the possible impact of AMT. Note that deductions for mortgage and investment interest and charitable contributions are fully deductible in arriving at alternative minimum taxable income.

## ◆ SHIFTING OR DEFERRING INCOME

### Playing the "What If" Game

With an understanding of the interplay between gross income, personal exemptions, itemized deductions, and income tax rates, you are ready to start playing the "what if" game of shifting income and deductions to get the lowest tax cost. This will necessitate making multiple computations of taxable income. If you use a computer program to prepare your tax return, you may be able to use that same program in playing the "what if" game. Certain tax computer programs will allow you to make income tax projections over several years, but if your computer program does not, you can use the program to accumulate the information and make adjustments to reflect the changes required.

The "what if" game begins with focusing on the tax strategy of shifting or deferring taxable income to tax years when the income will be taxed at a lower tax rate. This is one of the most effective techniques you can use to reduce your tax cost. It is also the method over which you may have the least amount of control. Most taxpayers use the cash method of accounting, which means that income is taken into account when received (or made available without

restrictions), and deductions are taken into account when paid.

Your objective is to equalize income between years so that income is taxed, for the current and subsequent years, at the lowest rate possible for all years. If your personal forecast of income shows that you will be in the same or a lower tax bracket next year, or the following year, you would want to delay the receipt of income to the year where it would be taxed at the lowest rate. A word of caution, however: the deferral of income should not be considered if the deferral would jeopardize the potential receipt of that income. Conversely, if current year income is projected to be less than next year, you would want to accelerate the receipt of income into the current year. Some techniques that you might use to shift or defer income could include:

#### *Year-End Bonuses*

If you expect to receive a year-end bonus, and it would be more tax effective to receive it the succeeding year, arrange with your employer to receive the bonus in January of next year. If bonuses are normally paid the following year, you could negotiate to be paid prior to year end. The employer would be entitled to deduct it in the year paid.

#### *Delayed Collection of Income*

If you are self-employed and use the cash method of accounting, you can defer income to a subsequent year by delaying your year-end billings so that collections will not be received until after the first of the new year.

#### *Proper Selection of Investments*

You can defer income through investments such as interest on T-bills and bank certificates that have a term of one year or less. Interest on the T-bills and bank certificates is not includible in income until received at maturity. Investing in growth stocks that do not pay regular dividends is another method by which income can be deferred. The income from the stock is reflected in the stock's appreciation that is realized upon sale.

#### *Exercise of Stock Options*

If you have been granted qualified or non-qualified stock options by your employer, the exercise of the option, which generally results in the recognition of taxable income for the difference between fair market value and option purchase price, should be timed to provide you the most optimum tax and economic results. If the stock options are

## 2004 PROJECTED TAX RATE TABLE

Taxable Income

### MARRIED TAXPAYERS FILING JOINT RETURNS

OVER (\$)	BUT NOT OVER (\$)	RATE (%)
-0-	\$14,300	10%
\$14,300	\$58,100	15%
\$58,100	\$117,250	25%
\$117,250	\$178,650	28%
\$178,650	\$319,100	33%
\$319,100		35%

### SINGLE TAXPAYERS

OVER (\$)	BUT NOT OVER (\$)	RATE (%)
-0-	\$7,150	10%
\$7,150	\$29,050	15%
\$29,050	\$70,350	25%
\$70,350	\$146,750	28%
\$146,750	\$319,100	33%
\$319,100		35%

### MARRIED TAXPAYERS FILING SEPARATE RETURNS

OVER (\$)	BUT NOT OVER (\$)	RATE (%)
-0-	\$7,150	10%
\$7,150	\$29,050	15%
\$29,050	\$58,625	25%
\$58,625	\$89,325	28%
\$89,325	\$159,550	33%
\$159,550		35%

### INDIVIDUALS FILING AS HEAD OF HOUSEHOLD

OVER (\$)	BUT NOT OVER (\$)	RATE (%)
-0-	\$10,200	10%
\$10,200	\$38,900	15%
\$38,900	\$100,500	25%
\$100,500	\$162,700	28%
\$162,700	\$319,100	33%
\$319,100		35%

Incentive Stock Options (ISOs), you will not recognize taxable income until you dispose of the stock. However, exercise of the option will result in recognition of AMT income for the amount of difference between fair market value and exercise price.

#### *Timing of Sales*

If you contemplate selling marketable securities and will realize a capital gain, proper timing of the sale can result in tax savings. Remember that short-term capital gains, held for fewer than twelve months, are taxed as ordinary income (using the graduated rates of up to 35%), while long-term capital gains, held for more than twelve months, are taxed at either 5% or 15% depending on your total income. Deferring the sale from one year to the next will defer the tax and possibly result in a more advantageous spreading of income between years. If you have capital losses in your portfolio, but have been reluctant to sell because you anticipate a recovery of the loss, you can sell the investment, take the loss, and then reinvest in the same security after waiting a period of thirty days.

#### **Accelerating Taxable Income**

There may be some situations when acceleration of income will provide significant tax savings. The following are examples of some of those situations:

1. Projected change in filing status such as marriage, divorce, or potential death of spouse.
2. Significant change in income level. Projected asset sale, significant bonus, or other change placing you in a higher income tax bracket.
3. Lapsing of carryover deductions such as charitable or net operating loss carryovers.
4. Itemized deductions exceed your current year's taxable income.

The acceleration of income is accomplished by reversing the strategies discussed earlier and by:

1. Accelerating that bonus into the earlier year.
2. Pushing for collections of receivables by early billing or providing incentives for early payment.
3. Exercising your stock options or sell securities at an earlier date. Pay atten-

tion to the holding period of the assets to take full advantage of the long-term capital gain rates.

4. Considering accelerating investment income into the current year if your deduction for investment interest is limited.

#### ◆ **TIMING DEDUCTIONS**

With certain deductions reducing taxable income only to the extent that they exceed stated percentages of AGI, you will need to time your deductions for best advantage. The actual payment of a deductible item gives rise to a deduction in the year paid for taxpayers using the cash method of accounting. This provides great flexibility to the taxpayer for proper timing of itemized deductions. Remember there are two potential reductions for deductions:

First, certain deductions are limited to an amount in excess of a percent of AGI. Examples:

- Medical expenses must exceed 7.5% of AGI
- Miscellaneous other deductions must exceed 2% of AGI
- Casualty losses must exceed 10% of AGI

Second, after the first reduction, the overall deductions are then reduced by 3% of AGI if in excess of the threshold amount previously discussed.

#### **Bunching**

In your planning, first determine whether you will lose a portion of your deductions because they fail to reach the limitation threshold. If this is the case, you should consider bunching deductions. Bunching payment of expenses for two years into one year can push the deduction over the threshold limitation. This technique is particularly effective if your income in one year is expected to be inflated by some unusual event.

Keep in mind that most deductions must relate to the payment of obligations that exist at the time of payment. Thus, the prepayment of expenses, such as prepaying next year's real estate taxes in the current year, will not give rise to a deductible expense. However, proper arrangements can frequently be made to defer payments for expenses of the prior year to the following January.

If you have elective medical treatments, timing of treatment and payment of the cost of the procedure can achieve the bunching result. If you have an obligation for state income taxes, you can time the year of deduction by making estimated tax payments before the end of the year, accelerating the deduction, or deferring payment until the subsequent year by delaying payment. Finally, charitable deductions are one of the most flexible of deductible expenses to assist in achieving your tax planning. Their payment is completely discretionary to the taxpayer.

If your total itemized deductions are approximately equal to your standard deduction, the bunching of deductions would allow you to use the standard deduction one year and give you the benefit of your total deductions in the next year. The sum of the deductions for the two years could exceed the total amount actually paid.

#### ◆ **TAKING ADVANTAGE OF CREDITS**

Don't forget to consider available tax credits. There are special credits available to certain taxpayers that include child tax credit, education credits, credit for child and dependent care expenses, and adoption credit. A review of the instructions provided with your federal income tax return will help you determine whether they have any application to you.

#### ◆ **CONCLUSION**

As you can see, careful analysis and the expenditure of some time are required to achieve the dollar savings from tax planning. Once you have gone through the exercise, developed skills, and gained confidence through your efforts, subsequent years of tax planning will become easier. The rewards from your patient efforts can be of significant benefit to you and your family. **M**

#### ◆ **ABOUT THE AUTHOR**

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*Call earned his BS in accountancy from BYU in 1957. He and his wife, Lael, also a BYU graduate, live in Shoreline, Washington.*

by j. melody murdock, editor | illustration by jessica allen

# taking an *intermission:*

why more women are staying at home  
and how they're setting the stage for a return to work



One month from delivering her third child, Jennifer Jackson Buckner boarded the elevator of her New York high rise holding the hands of her two young boys. Partway down from the twenty-ninth floor, a professionally dressed woman joined them. After watching the family for a few moments, the woman said as she exited the elevator with a smile, “Easier to start a company.”

Buckner says she gets a lot of interesting responses to her decision to stay home and raise four boys in New York City. “It’s an unusual thing here,” she notes. “I get the impression people wonder if I’d rather be doing something else.” Yet, Buckner, a 1996 Marriott School MOB graduate, says no other decision has brought her more satisfaction. “I’m confident about what I’m doing and where I want to be at this time in my life,” she says. “I have a lifetime to live, but only a short time to be home with my children.”

Buckner’s choice to be a full-time, stay-at-home mom is part of a growing national trend among college-educated women. Overturning a thirty-year pattern, the percentage of married mothers in the work-

force with a child younger than one-year-old dropped to 55 percent in 2002 from 59 percent in 1998, according to the U.S. Census Bureau. Another study conducted by Catalyst, an organization aimed at advancing women in business, shows that 30 percent of women with MBAs are not working full time. Naturally, not all women are in a financial situation that allows them to quit work, but among those who are, more are opting out.

What’s triggering these highly qualified women to leave the full-time workforce? A recent *TIME* magazine article explains, “Today’s women execs are less willing to play the juggler’s game especially in its current high-speed mode and more willing to sacrifice paychecks and prestige for time with their family.”

After years of burnout, women are realizing it’s tough to “have it all,” or to at least have it all at once. As a result, many aren’t permanently closing the curtains on their careers, just taking an intermission. They view their exit as temporary and plan to eventually return to the full-time work scene when their children are older. Many also

recognize unexpected financial pressures may require them to work in the future.

Buckner contemplates a future re-audition of her skills when her boys are past the critical teenage years. She knows she’ll have to play career catch up but is doing as much as she can to stay connected. Like Buckner, most women need to think ahead. Preparing for a career intermission—including life offstage and an eventual return—will ease anxiety and add fulfillment to transitions between professional and family roles.

## life offstage

Preparing to be a full-time mother requires more than buying baby layettes and attending office farewell parties. It’s a major change that brings countless rewards but also physical, financial, and emotional adjustments. Compared to her eleven years working as a CPA in San Francisco, Bonnie Ebert Beames’ daily routine has changed dramatically. “Wake up, feed, play, sleep, wake up, feed, play, sleep,” is how she summarizes a typical day with her one-year-old twins and two-and-a-half-year-old son. “The change was quite a shock for me,” she notes.



*professional time*

*family time*

allen



Beames, a 1987 BYU accountancy graduate, planned to work in some capacity after her first child was born but didn't predict having a baby with colic. "What I thought I would do, I couldn't physically do. I was literally a zombie for a year after he was born," she explains. "Life throws you through loops. You think you're going to do one thing, and then your kids come along and just kind of laugh in your face."

Unpredictability and a demanding schedule seem part of many stay-at-home productions. Melinda Giles Higbee, a 1997 Marriott School accountancy graduate living in New York, says it was a surprise to find out a day at home with her three young children is much more hectic than her former accounting career at PricewaterhouseCoopers. "There's less flexibility at home," she explains. "If things don't go a certain way, somebody ends up screaming—and that just didn't happen at work."

Less flexibility also describes many stay-at-home moms' financial situations, especially if mom leaves an established career with a steady salary. Giving up a significant portion of the family's income certainly requires some alterations, but as Beames found out, the decrease in funds doesn't have to take the enjoyment out of family activities. "Before having children, I was accustomed to a lifestyle that included going out to eat, international trips, weekend getaways, and operas," she says. "I still love those kinds of activities, but have found cheaper ways to incorporate fun into our family, like camping, museums, university performances, etc." Beames admits giving up the second income wasn't easy and says when finances get low she's tempted to resume the accounting career she spent eleven years building. "I'm constantly debating whether I should use my skills and return to work to improve our financial situation," she explains. "I have to remind myself that motherhood is more important to me than the money, even though it often feels less glamorous."

Besides adjusting to new schedules and budgets, many stay-at-home moms have to emotionally adapt to a new social scene. "At first, being a new full-time mother is very socially isolating," says Kristen Schulthess Gustafson, a 1986 BYU communications graduate living in Connecticut. "You can't have playdates with an infant." Although they live across the country from each

other, Beames and Gustafson maintain a strong friendship and say having good friends really helps with the occasional feeling of loneliness. "Before I had kids, I didn't realize how important it is to reach out to full-time moms," Beames says. "Now I know how meaningful a phone call can be just to say, 'How are things going?'"

Despite the hectic routines, long hours, lower incomes, and occasional cravings for an adult conversation, these women forge ahead at home, even though most of them say that returning to work on many days seems the easier option. "At work, they actually give you kudos for your knowledge and hard work," says Gustafson, who earned her MBA from National University in California. "I get zero recognition from my children because, of course, they don't know, and why would they?"

Though their work at home isn't always followed by applause, mothers say it's a different kind of fulfillment that drives them. "The love and attachment I feel with my children is so much more gratifying than what I gained in the workplace," Beames says. Although it doesn't always happen on a daily basis, Higbee agrees the satisfaction of motherhood is infinitely greater than what she got from her career. "There's nothing like having a four-year-old out of the blue, no prodding from anyone, say, 'Mommy, I love you so much,'" she says. "I never got fulfillment like that at work."

In addition to witnessing those special moments with their children, many moms stay home because they feel uneasy about the alternative. Robin Zenger Baker, a 1984 Marriott School MOB graduate who went on to earn her PhD from UCLA, is a mother of four teenagers and lives in Boston. She says it was tough to put in all the work for her doctorate degree and then immediately stay home. "The hardest part was feeling that I was letting down the people who helped me get through the program," she says. Yet, when it came down to it, Baker was more worried about letting her children down. "I know there are no guarantees that staying home will make your children turn out better," she says. "But I didn't want to get to the end of my life and think, 'You've really missed the boat here.'"

Beames says she isn't willing to take any chances either. "It's important for me to build a strong bond at home with my

children and to see that they are confident and happy," she says. "The alternative was just not a risk I wanted to take." Gustafson describes her decision to stay home as emotional but knew it was right for her. "I felt strongly there were many qualified marketing directors to take my position; however, only one person could be my son's mother."

As moms and moms-to-be contemplate leaving their careers, they can rest assured there is no set script to follow. The gratification, challenges, and decision to stay home or go back to work vary for each mother, as does the timing.

## reopening the curtain

Although there is no intermission bell calling mothers back to their office seats, the majority of stay-at-home moms eventually plan to return to work. A recent survey of nearly five hundred educated women who left their jobs mainly for family reasons found 66 percent planned to return to work, according to the Center for Work-Life Policy, a New York nonprofit.<sup>2</sup>

As many baby boomers are finding out, trying to edge back into the workforce, especially in a slack economy, can be discouraging. Out-of-date resumes, skills, and industry knowledge seem like gigantic obstacles, but they can be minimized with some thoughtful planning. Several strategies can help stay-at-home moms keep their skills sharp while setting the stage for a successful career revival.



Though their work at home isn't always followed by applause, mothers say it's a different kind of fulfillment that drives them.

### network

Widely recognized as one of the most effective job-searching tools, networking is just as vital for stay-at-home moms as it is for full-time professionals. To begin, mothers should keep in contact with previous work and school associates. Not only can these people provide support for mothers at home, but they can also be great contacts during the job search. Gustafson, the mother of three in Connecticut, has landed many consulting jobs during the past several years because of her networking contacts. "The key is finding a mentor," she advises. "I've had a mentor who has taken me to four jobs since I've lived in Connecticut. And when I moved here I didn't know a soul."

Baker agrees that networking is essential, but she learned the hard way. After staying home for more than ten years, she needed to help supplement her family's income. Although she has a master's and PhD in organizational behavior, she was looking at temp jobs such as telemarketing and transcribing. To her surprise, no one would hire her. "I was shocked that I couldn't get a job," she explains.

Finally, a friend urged her to network with the academics she knew from church. Although reluctant, she contacted a professor at Harvard Business School. Through him she landed a job taking notes on student participation during Harvard organizational behavior classes. "The job brought me back up to speed on OB issues and how to teach OB classes," she says. "It was the perfect reentry funnel for me." Baker has since been hired to teach courses part time at Boston University, a job that still allows her to be home much of the time with her children. "I had such a naïve viewpoint about networking," she says. "Once I got the nerve up to contact people I knew, it made all the difference."

Having a strong network often requires years of building. But, for women who weren't in the workforce very long, have

relocated, or simply neglected to keep in touch, it's not too late. There are many ways stay-at-home moms can branch out and meet people through community and professional organizations. Women can start in familiar territory by attending their university alumni chapter gatherings. For example, the Marriott School sponsors more than sixty Management Society chapters for business professionals around the world.

Beyond alumni gatherings, Gustafson recommends visiting the local library and looking at the pamphlets and bulletin boards for news about organizations and clubs. "If your circle of associates doesn't include working professionals, these are great places to meet an incredible network of both women and men," she says. "And it really doesn't take a lot of time to participate."

### volunteer

Leading the PTA or a community activity may not be in vain when it comes to updating a resume. Lora Gray, a senior compensation consultant for Longaberger Company in Ohio, says many employers value the skills that come from volunteer work. "You can highlight those skills and abilities in a 'personal profile' section of the resume, or you could list the specific volunteer associations, tasks performed, and time periods involved," she explains.

Even though Gustafson's resume is up-to-date with her part-time consulting, she still includes some of her volunteer work. She's been an event planner for golf tournaments and awards dinners, worked with the Junior League of Hartford, and helped oversee several fundraising auctions. She says her negotiation, management, and sales skills have been enhanced through her volunteer work.

### work part time

Working part time is a great way to keep a foot in the door of the career world. Some women are fortunate to work for

companies with a lot of flexibility and great plans for women interested in working part time or from home. After Higbee had her first child, she returned to work part time for PricewaterhouseCoopers while her husband, Scott, finished his MBA at the Marriott School. She wasn't sure she wanted to return to work, so she says she was pretty demanding about her conditions. To her surprise, the company agreed to all her requests and went out of their way to accommodate her needs as a new mother. "Don't be afraid to say what you want," she advises. "If you don't want to travel, and you don't want to spend more than four hours in the office each day, say that. But don't be unrealistic."

Higbee was lucky to work for an accommodating company, a luxury not all women have. Before motherhood, Gustafson worked as a marketing administrator for an upscale shopping center in Connecticut. She was working seventy-hour weeks and knew there was no way she wanted to continue with that schedule after having her baby. They offered her a forty-hour workweek, but said she couldn't job share. "They said job sharing hadn't worked in the past for them and pretty much shut the door on me there," she explains.

However, another door opened six months later when her former boss left the shopping center and recruited Gustafson for part-time consulting work. Since then, she has started her own consulting business and consults part time from her home office. "I'm glad to be a part of both worlds," she says. "Jumping on the trampoline one minute, then on a conference call the next. I make my own schedule and seem to even fit in volunteering in my son's kindergarten class."

When planning ahead for part-time options, it's important to make sure you're at the top of your game while still working full time. Gray advises women to show top performance and initiative with projects and to make a few key contacts to stay in touch with. She also says to "part on good

terms because you never know when the company may be interested in employing you in the future.”

### read about your industry

Although downtime at home may be slim, it's important to use it wisely. Instead of picking up *People* magazine or a catalog, why not read a professional journal or business section of the newspaper? Being able to talk about industry trends is key to a good job interview and to effective networking.

As Buckner learned, reading doesn't have to feel like homework, it can be a fun activity that involves the entire family. Last summer her family started a summer reading challenge tradition. As a family, the Buckners read five thousand pages over the summer with rewards at different levels. At one thousand pages, everyone got ice cream; at three thousand pages it was dinner at their favorite restaurant; and at five thousand pages, they bought tickets to see a Broadway show. “The reading challenge is a great way to meet the needs of the children as well as my need to read and continue learning,” she says.

### become entrepreneurial

Businesses owned by women are one of the most rapidly expanding sectors of the economy. In the past five years, the number of women-owned businesses has risen 14 percent, twice the growth rate for all businesses.<sup>3</sup> The flexibility of setting their own hours and being their own boss appeals to women looking for a saner work-life balance than what's being offered in many corporate jobs.

As more moms start their own ventures from home, they're realizing they can still use their education and talents and not feel guilty about shortchanging their children. For Gustafson, becoming an entrepreneur wasn't necessarily on her agenda. But when Pfizer approached her and said, “We want to hire you as a consultant, but you need to have your own company,” she immediately started the paperwork for her own consult-

ing business. “I usually have just one client at a time, which gives me five to thirty hours a week,” she says. “And that's about all I can handle and still meet my children's needs.”

Other moms are finding that ingenuity and creativity come in handy when looking for ways to make money from home. A recent *Business Week* article uses the term “mompreneurs” to describe the latest trend of stay-at-home moms breaking into the eBay market.<sup>4</sup> “eBay is becoming a hot new career for managerial-class moms,” the article explains.

In addition to using their business skills to start their own small ventures, some women have been able to contribute to family members' start-ups. Equipped with degrees in organizational behavior, both Baker and Buckner have been instrumental in helping grow their husbands' entrepreneurial businesses. “Because I have a business base to draw from, my husband and I bounce ideas off each other a lot,” Buckner explains. Baker says she's enjoyed doing behind the scenes consulting work for her husband's company. “It keeps me challenged and fits into the cracks of my life with my kids really well.”

### go back to school

For women concerned about resume gaps and outdated skills, taking a few classes or earning an advanced degree can enhance expertise. Higbee thinks about returning to her accounting career, but she knows that in her absence the laws have changed a great deal. “I realize I'd have a pretty good-sized learning curve to get back to the level I was at while working full time,” she notes. As a result, she's contemplated going back to school, even just taking a few classes or earning a master's in accountancy.

Even if working full time isn't on the immediate horizon, increasing education can enhance life, Buckner says. She describes her master's in organizational behavior degree as an education that prepared her

not only for a business career but also for a lifetime of working with people. “I can apply what I learned about people and relationships to any organization, from a business to a family to the PTA to a community board,” she notes. “What I learned will serve me well no matter what I decide to do.”

In addition to these strategies for reentry, there are many career skills women hone at home often without realizing it. Higbee says her parenting endeavors have helped her manage people better and to be more organized and time efficient. “After having children, you approach work differently, probably better. You're a lot more understanding of people and their time,” she explains. “Because you do more at home than you ever did at work, you learn to be more time efficient and to cut things out that don't really matter.”

Cutting out things that don't really matter is one point most mothers can agree on. Because when it comes right down to it, the audience that matters most is right in their own family rooms. And although they play many roles throughout their lives, the role of a mother, despite its challenges, usually takes the limelight.

As long as Buckner is in the limelight, she says she'll take advantage of every opportunity to educate her four boys. “I'm teaching them about love, and life, and work, and being happy,” she says. “If I ever have a bad day, I just have to step back and look at each of them and say it's not just them and the future of their lives, but it's for all their posterity.” **M**

### endnotes

- 1 “The Case for Staying Home,” *TIME*, (22 March 2004): 50.
- 2 Anne Marie Chaker and Hilary Stout, “After Years Off,” *The Wall Street Journal*, (6 May 2004): A1.
- 3 Sue Shellenbarger, “The Secrets of Sequencing,” *The Wall Street Journal*, (24 July 2003): D1.
- 4 Michelle Conlin, “The Rise of Mompreneurs,” *Business Week*, (7 June 2004): 70.

Ingenuity and creativity come in handy when looking for ways to make money from home.

# SCHOOL NEWS

## Romney Institute Names Charles Johnson Administrator of the Year



BYU's George W. Romney Institute of Public Management named **Charles E. Johnson** as 2004 Administrator of the Year. Johnson was also recently appointed by

President George W. Bush to become CFO of the Environmental Protection Agency (EPA).

"I just want to change a few people's lives," Johnson told the audience at a banquet in his honor 2 April. "I'm having a new opportunity in Washington, D.C., to bring people and their opinions together for the common good."

Before assuming his EPA post, Johnson was president of the Huntsman Cancer Foundation and vice president of Huntsman, LLC. He also serves as a member of the Utah State Board of Regents. He was chair of the Board of Regents from 1997 through 2002. Johnson graduated from BYU in 1960 with a BS in accountancy.

The Romney Institute has presented its Administrator of the Year award annually since 1972. Institute faculty nominate and select an outstanding man or woman who has achieved distinction after many years in public sector management. Past recipients include Calvin Rampton, former Utah governor; Neal Maxwell, former commissioner of education for The Church of Jesus Christ of Latter-day Saints; and William H. Hansell, executive director of the International City/County Management Association.

"One defining characteristic for every person receiving this award is that they are people of principle, integrity, benevolence, and empathy—all those things we want our students to emulate," says **Gary Cornia**, director of the Romney Institute.

## Marriott School Groups Undergraduate Offices

In July, the Marriott School announced the combination of the Undergraduate Management Office and the Marriott School Advisement Center into the new Undergraduate Programs Office. Staff at the combined facility will serve pre-management

and undergraduate students, under the supervision of Joan Young, program director for undergraduate business management.

Eldon Bott will continue as director of Marriott School advisement. The two offices will join together in a remodeled location on the fourth floor of the Tanner Building.

"The overall intent with this change is to improve the quality and accessibility of service to undergraduate students," explains Dean **Ned C. Hill**. "Our desire is to create a service center equipped to assist students from pre-management through graduation."

## STUDENT NEWS

### Superoots USA Wins BYU Business Plan Competition

Superoots USA captured first place at BYU's nationally recognized business plan competition 2 April. **Brant Walker**, owner and president of Superoots USA, beat out two other finalists to claim this year's title with his plan to manufacture and distribute Air-Pot plant containers. Walker's team won \$25,000 in cash and \$25,000 in in-kind support services for their business. In addition to winning the business plan competition, Walker was named BYU Student Entrepreneur of the Year in 2003.

Walker, a senior from Canby, Oregon, majoring in business management, was joined

by **Brian Farnsworth**, a second-year MBA student from Pocatello, Idaho, and Christopher Call, a JD/MBA candidate at the University of Utah from Irvine, California. The innovative Air-Pot design allows plant roots to grow directly away from the trunk without wrapping around it. Air-Pots help simulate tree growth in the wild, where trees typically live three to four times longer than those started in traditional nursery containers.

The two other teams, T-Splines and Tropi-Cool, tied for second place and each received \$7,500 in cash and \$17,500 in start-up services. T-Splines developed three-dimensional modeling software for the computer-aided modeling industry. The company is comprised of Matthew Sederberg, an economics major from Orem, Utah; **Kyle Welch**, a MAcc student from Carlsbad, California; **Brian Jensen**,



From left: Christopher Call, Brant Walker, and Brian Farnsworth.

## Marriott School Announces Staff Excellence Awards



Back, from left: Maurice Stocks, Kathy Clark, and Joseph Ogden. Front, from left: Nina Whitehead and Cami Green.

"Each of these individuals stand out in their service and work performance," says **Melinda Maughan**, a member of the award-selection committee. "We congratulate them on their efforts to bring a high degree of merit to the Marriott School."

Honorees were nominated by their peers and selected by a volunteer committee for consistently demonstrating exemplary service and excellence.

The Marriott School announced its 2004 Staff and Administrator Excellence Award winners at a luncheon 11 May.

This year's recipients are **Kathy Clark**, department secretary for organizational leadership and strategy; **Cami Green**, program coordinator for undergraduate business management; **Joseph Ogden**, assistant dean for external relations; **Maurice Stocks**, assistant dean for corporate development and career services; and **Nina Whitehead**, external relations specialist.

a second-year MBA student from Orem, Utah; Tom Finnigan, a graduate student in computer science from Columbia, Maryland; Dave Cardon, a graduate student in computer science from Carson City, Nevada; and Nick North, a graduate student in computer science from Las Vegas.

Tropi-Cool is a company specializing in Mexican ice cream treats. Tropi-Cool was founded by Brandon Hatch, a junior at BYU majoring in recreation management from Chihuahua, Mexico, and Michael Stebinger, a senior in business management at Utah Valley State College from Westminster, California. The Latin-style ice cream parlor sells genuine Mexican fresh-fruit bars, high-quality ice cream, and fresh-fruit drinks. Their products come in many unique flavors such as avocado, rice pudding, pistachio, and mango.

The three teams were selected from a pool of nine semifinalists in late March. Fifty-five teams entered the competition that has been hosted for the last eleven years by the BYU Center for Entrepreneurship.

The competition has a proven track record for discovering talent. It has helped jumpstart a number of successful companies including 1-800-CONTACTS, Open Air Cinema, uSight, Property Solutions, and others. In 2003, *Entrepreneur* magazine listed BYU as one of the top regional entrepreneurial programs in the nation.

### MBA Students Win Ethics and Skiing Competition

Six Marriott School MBA students won first place in the Daniels Ethics Case & Race in Denver. The competition, hosted by the



From left: Rick Bingham, Suzanne Bonner, Joe Cook, Daniel Hemmert, Whitney Seamons, and Elizabeth Lowe.

University of Denver's Daniels College of Business, included a business ethics case competition and a downhill ski challenge.

BYU students edged out teams from other top ethics schools such as Yale University and the University of Notre Dame to win first place in the ethics case competition and third place in the ski competition. With these top finishes, BYU earned enough points to become the overall winner of the 2004 Daniels Cup.

"We're lucky to have so many exceptionally bright and well-rounded students," says Dean **Ned C. Hill**. "What I didn't know is that they're also pretty good skiers. I am particularly proud of their performance in the ethics area—a subject very important to us."

The winning team is comprised of six MBA students from the Marriott School: **Rick Bingham**, from Centerville, Utah; **Suzanne Bonner**, from Klamath Falls, Oregon; **Daniel Hemmert**, from Orem, Utah; **Elizabeth Lowe**, from Salt Lake City; **Whitney Seamons**, from New Canaan, Connecticut; and **Joe Cook**, from San Francisco.

"Our team showed top schools across the country that Marriott School students are of high caliber and are tough," Seamons says. "We made decisions regarding our ethics case, and we stuck with them all the way through."

Daniels College of Business invited student teams from the top twenty business schools with ethics as a core course in their curriculum. Carnegie Mellon University, Yale University, University of Notre Dame, University of Pittsburgh, University of Denver, Boston University, and George Washington University sent teams to compete 26–28 February in Denver.

### Students Take Top Honors in National Accounting Competition

A team of Marriott School accounting students earned first place at the National Student Case Study Seminar sponsored by the Deloitte Foundation—beating out other top accounting

### Undergraduate Team Wins \$250K in Startup Funding



From left: Jeremy Morrill, Michael Trionfo, David Bateman, Benjamin Zimmer, and John Hanna.

BYU startup Property Solutions won \$250,000 in funding from the National Institute for Entrepreneurship's Venture Bowl 2004, the nation's largest college business plan competition.

Despite their undergraduate status, the BYU team placed first runner-up among more than three hundred competing teams from national graduate and doctoral programs. Property Solutions representatives **David Bateman** and **Benjamin Zimmer** received the award at two special ceremonies at *Forbes* magazine headquarters and HSBC Bank headquarters in New York City.

In October the team won \$50,000 as first-place finishers in *Fortune Small Business Magazine's* first "MBA Showdown."

"Placing first runner-up among such amazing competition was incredible. The \$250,000 of prize money is also very exciting," says Bateman, a BYU student and president of Property Solutions. "For the last twelve months, we've been almost entirely focused on software development, but now we will have an additional budget for really marketing the software."

Harvard MBA graduate team Lean Forward Media placed first. Other finalists included third-place Robotic Surgical Tech, from Columbia's School of Medicine, and fourth-place TulipMed, a joint venture between MIT's doctoral engineering program and Harvard's School of Medicine. Only the top four finishing teams received funding offers from sponsor Carrot Capital, a New York-based venture capital firm.

This year's top twelve Venture Bowl finalists included two student teams from BYU. The second BYU team, Shaggy Bag, is a swiftly growing, unique furniture company that sells an alternative form of furniture bags filled with shredded foam, designed to conform directly to your body.

Property Solutions' software, called RESIDENT WORKS, is an innovative new technology for the management of multifamily housing. RESIDENT WORKS allows apartment residents to pay rent online, process maintenance requests, or submit online applications through individual apartment community web sites. For further information about Property Solutions' software and services, visit their web site at [propertysolutions.com](http://propertysolutions.com).

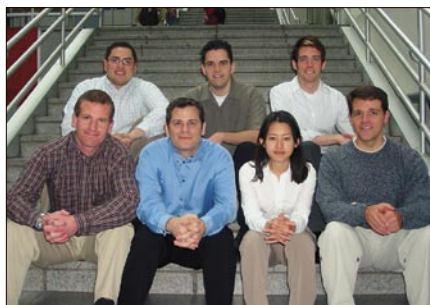
schools including the University of Southern California, the University of Notre Dame, and Indiana University.

**T. Jeffrey Wilks**, assistant professor of accounting, advised the team of **Arturo Alfaro**, from Caracas, Venezuela; **Craig Hoover**, from Woodinville, Washington; **Matt Jones**, from Norfolk, England; **Danny Kofoed**, from Salt Lake City; **John Montgomery**, from Miami; and **Hsin-Yo Wang**, from Tainan, Taiwan.

The BYU team was one of six chosen from regional competitions held last fall to participate in the national competition. The competition was held 2–3 April in Scottsdale, Arizona. Each member of the winning team received a \$1,000 scholarship.

Teams were given a case based on facts from a real situation Deloitte's national audit office had recently seen. Each team had two to three weeks to review the facts of the case and formulate an opinion on the appropriate accounting treatment. At the competition, teams presented a formal solution and then answered questions from Deloitte partners who acted as an auditing committee. At the conclusion of the presentations, a group of active and retired partners selected the winners—the group that best identified the relevant accounting issues and effectively presented their case.

“The program challenged not only their thinking on current accounting issues but also their ability to work together as a team and to present complicated issues in a clear way,” explains Wilks. “The intensity of their own preparation and the learning that occurred from watching other teams present made this one of the best college experiences my students could ever have.”



Front, from left: John Montgomery, Craig Hoover, Hsin-Yo Wang, and Jeff Wilks. Back: Arturo Alfaro, Matt Jones, and Danny Kofoed.

### BYU Students Sweep Top Three Places at Utah Business Plan Competition

Three teams with BYU students finished first, second, and third at the University of

### Grad Student Juggles Two Businesses



Some people choose only one path to follow but for entrepreneur **Jason Christensen** one wasn't enough. Instead, he chose three.

First, Christensen is founder and president of NorthStar Alarm Services. He also recently opened a new Utah County restaurant, Coneys Frozen Custard. And to top it all off, Christensen is enrolled in BYU's EMBA program.

Christensen mainly spends his time working at NorthStar Alarm, a company that sells residential and commercial security systems, which he started in 2000. After his graduation from BYU in 1996, Christensen was hired by an alarm company to work in sales and marketing. After two years there, he decided to start NorthStar Alarm, which has since grown into a multi-million dollar business with thousands of customer accounts in seven states throughout the country.

Shortly after NorthStar was launched, Christensen started tossing around the idea of opening a restaurant. “The last several years I have traveled a lot, and I was able to visit different frozen custard shops throughout the United States,” he explains. “Frozen custard was something I always loved and wanted to bring to the people in Utah County.”

It took Christensen a year of preparation before he opened the store with his father, J. Dale Christensen. “It was a ton of work,” he recalls. “I had no experience in the food service industry. We basically had to create the store from scratch.”

Christensen named the store after Coney Island, where frozen custard originated about one hundred years ago. “Most people would recommend opening a restaurant in the spring, but Utah County has a huge influx of students in September, so we decided to launch it then,” he says. “We hit the ground running, and it seemed to do better and better as people were exposed to the product. Frozen custard sells itself; once you try it you're hooked.”

In 2003, Christensen enrolled in the Marriott School's EMBA program. “It has been an excellent experience,” he says. “Every single class has helped me with what I'm doing, and I've been able to incorporate what I've learned into my businesses.”

Christensen daily tackles the challenges of running two businesses and being a student. “I don't want to spread myself too thin. I'd like to continue to grow and build NorthStar; I also have plans to expand Coneys as well,” he says. “It's a lot right now, but I love what I do and am fortunate to work with outstanding people who make it all possible.”

Christensen has also worked as vice president for Eclipse Marketing and as a commodity manager and capital buyer for Intel Corporation. He graduated summa cum laude from BYU with his BA in economics. For more information about his businesses visit, [www.coneyscustard.com](http://www.coneyscustard.com) or [www.northstaralarm.com](http://www.northstaralarm.com).

Utah Entrepreneurial Challenge. Tropi-Cool, SilentWhistle.com, and The Mayan Tree beat out seven other finalists to claim prizes at the April competition. Tropi-Cool, a company specializing in Mexican ice cream treats, won \$40,000 for their first-place finish.

Tropi-Cool was founded by Brandon Hatch, a junior at BYU majoring in recreation management from Chihuahua, Mexico, and Michael Stebinger, a senior in business management at Utah Valley State College from Westminster, California.

SilentWhistle.com, second-place winner, was started by **Adam Edmunds**, **Marcello Surjopolos**, **Corbett Greenhalgh**, **Brent Dykes**, and **Dean Johnson**. SilentWhistle.com is an online reporting system to encourage

whistle blowing within companies in order to prevent, identify, and control risks resulting from illegal or unethical activities.

The Mayan Tree, a producer and marketer of tropical food products, such as dried mango and pineapple slices, won third place at the Entrepreneurial Challenge. The company will provide significant economic and social development opportunities to the local indigenous Mayan Q'eqchi' people in Guatemala's Polochic Valley. The Mayan Tree's executive board



includes **Scott Porter**, Levi Smylie, **Larry Clawson**, **Jared Hansen**, **Brooke Hart**, **Gloria M.**, Leah Moses, and Alisa Allred.

The Utah Entrepreneur Challenge was started by Stuart Fetzer in 1981 and has become one of the top business plan competitions in Utah and the nation. Teams were judged on the likelihood of turning their ideas into successful businesses. A twelve-judge panel made up of venture capitalists, lawyers, accountants, entrepreneurs, and business leaders selected winners based on creativity, effort, and presentation skills.

### Accounting Student Receives International Scholarship in Australia



The Institute of Internal Auditors (IIA) Research Foundation selected Marriott School student **David A. Wood**

as recipient of the 2004 Esther R. Sawyer Scholarship Award.

Wood was presented with a plaque and \$5,000 during the 2004 International Conference, 21–24 June, in Sydney, Australia, for his research and paper that examines how internal auditors can add value by coordinating with external auditors.

His paper outlines seven steps internal auditors can take to coordinate efforts and develop trust. He indicated “a coordinated audit approach will improve stakeholders’ trust in the organization and decrease costs—thus adding long-term value to an organization.”

Wood is pursuing a MAcc at the Marriott School, where he is currently ranked in the top 5 percent of the graduate program. He plans to graduate in April 2005 and pursue a PhD.

The Esther R. Sawyer Scholarship Award is presented to an individual entering or enrolled in an internal auditing or business graduate program at a school endorsed by the IIA. Applicants submit a written manuscript on a specified topic related to modern internal auditing. The award was founded in 2000 in memory of Esther R. Sawyer and her contributions to and support of the internal audit profession.

### Information System Students Are Top Competitors at National Conference

Marriott School information systems students placed high at a national competition and technology conference. The students placed 2nd, 3rd, and 4th in a Java programming

contest and 3rd and 4th in a database design contest during the 2004 National Collegiate Conference (NCC) in Omaha, Nebraska.

The six students were part of six hundred attending the NCC. During the three-day conference, the students participated in events from 8 a.m. until 11 p.m. “It was definitely a packed schedule, but I thought we were well prepared and able to show other colleges that our program is competitive,” says **Kurt Kirkham**, a senior from Pittsburg, Texas.

The Association of Information Technology Professionals hosted the competition—the only one focused on the information systems discipline. Each individual competition lasted four hours and highlighted specific skills such as Java programming and web page design.

“The competition included students from universities and technical colleges, which typically teach specific applications in a hands-on style. We teach concepts and personal skills and expect our students to teach themselves detailed technologies out of class,” explains **Robert Jackson**, assistant professor of information systems and one of two faculty advisors. “Since the competition focused on specific tasks within applications, which we don’t directly teach, we were extremely pleased that our students placed so highly.”

Students placing in the competition were **Sherman Beus**, from Benton City, Washington; **Robert Turner**, from Lehi, Utah; **Shaun Smith**, from Hattiesburg, Mississippi; **Brandon Camp**, from Katy, Texas; **Sean Wilson**, from Boise, Idaho; and **Kirkham**. **Conan Albrecht**, an assistant professor of information systems, also advised the students.

In addition to the conference and competition, students could also sit for a series of certification exams. All Marriott School students who sat for a certification exam passed. Certification is important to many employers, as it demonstrates critical knowledge and skill mastery.



From left: Sean Wilson, Sherman Beus, Robert Jackson, and Kurt Kirkham.

### BYU Students Earn Big Return at Tax Competition

Headaches mount as people struggle to make sense of their taxes before the yearly deadline. But taxes are no headache for five BYU accounting students whose tax knowledge recently earned them a substantial return at the PricewaterhouseCoopers’ xTAX competition.

A team of Marriott School students won \$10,000 as one of five national winners of the competition. The program is designed to foster interest among students in the world of tax and provide them with exposure to a “real world” tax case.

“xTAX was designed to challenge the students and is clearly accomplishing that goal,” says Rick Berry, U.S. tax leader at PricewaterhouseCoopers. “Students already get a lot of technical details in their classes, and xTAX gives them the opportunity to think about important issues and convince others that their position is best.”

BYU team members included **Brian Hunt** of Paradise, California; **Camille Redd** of Kaysville, Utah; **Jed Eastman** of Bountiful, Utah; **Lane Morgan** of Las Vegas; and **Melissa Lloyd** of Allen, Texas.

xTAX is a national campus initiative built around student teams addressing a tax policy issue designed by PricewaterhouseCoopers’ Washington National Tax Service.

“The experience was a valuable supplement to my accounting education,” Eastman says. “I have never before been involved in a project or competition that has given me so many wonderful networking opportunities as well as a look into the real world of public accounting.”

Student competitors developed a detailed tax policy case study involving the fictional nation of Panadrevia’s challenge to stimulate economic growth by encouraging private-sector research and development. The case required students to focus on thinking critically and working as a team to develop the most effective solution.

The 2004 xTAX national winning teams included students from BYU, New York University, Texas A&M University, University of Texas, and University of Wisconsin–Madison.

The top team from each campus received \$1,000, and each of the five national winning teams received \$10,000 and a trip to Washington, D.C., to spend a day at PricewaterhouseCoopers’ Washington National Tax Service.

## FACULTY NEWS

**Radebaugh Named MBA Associate Director**

Dean **Ned C. Hill** named KPMG Professor **Lee Radebaugh** as MBA program associate director. In this position Radebaugh will focus on internationalizing the program. "This is

important because there aren't many jobs out there that aren't global. International business affects everyone," Radebaugh explains.

He will work with the Global Management Center to encourage more students to earn a Global Management Certificate. He also wants to promote global issues among MBA faculty so they can teach students about them.

"I served a mission in Brazil, but it wasn't until I took an international business class that I realized my interest—that class changed my life," Radebaugh says. "You have to understand what's going on around the world. The forces of globalization can hit you anywhere, and it's important to understand them."

Radebaugh earned his DBA in international business and MBA from Indiana University; he earned his BS in accountancy from BYU. Radebaugh has been a visiting professor in Scotland, Peru, and at New York University. He also taught at Pennsylvania State University for eight years.

Radebaugh served as Marriott School asso-

ciate dean from 1984 to 1991. He has received numerous awards including the Marriott School Citizenship Award in 1998 and BYU's Outstanding Faculty Award in 1990.

**Alcorn Named Marketing Institute Director**

Last April, **David Alcorn** was named director of the Marriott School's Institute of Marketing, replacing **Bill Price**, who left to serve as mission president of the Washington

D.C. North Mission.

Alcorn earned his PhD in social psychology from BYU. He has taught courses in marketing, management, and social psychology at Oklahoma State and Angelo State Universities. In 1986 he joined BYU's business school as a part-time visiting faculty and also served as assistant dean for the College of Family, Home, and Social Sciences from 1988 to 1990.

In 1990, Alcorn left BYU to join Franklin International as director of organizational development. In 1994, he co-founded and served as president of Renaissance 2000, Inc., a management and organizational development consulting group.

Alcorn's professional interests are in organizational values, institutional branding, and the dynamics of leader/follower relations. He and his wife, Jeri, reside in Sandy, Utah, and

have four children and six grandchildren.

"It is wonderful to be back among former colleagues and friends in helping fulfill the mission of the university—a school that means so much to me personally and professionally," he says.

**Two Called as Mission Presidents**

Accounting Professor **Norman R. Nemrow** was called to serve as a mission president for The Church of Jesus Christ of Latter-day Saints in the Korea Daejeon Mission. He

and his wife, Cindy, and their two sons, David and Peter, left for Korea in July.

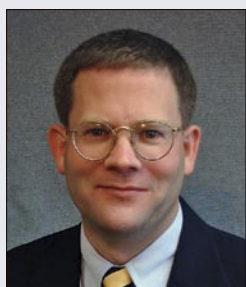
Nemrow completed his BS and MAcc at BYU. Following graduation, he joined Arthur Andersen & Company, where he practiced as a CPA for three years before leaving to join a start-up real estate investment company. As CFO and then president of the company, he helped manage its nationwide growth in apartment ownership to more than eleven thousand units; he sold the business in 1985. During that time he also taught as an associate professor at the Pepperdine University Graduate School of Management. In 1991, Nemrow and his family moved to Provo. He has held a full-time teaching position at BYU on a volunteer basis since 1992.



**Bill Price**, director of the Marriott School's Institute of Marketing, was also called to serve as mission president. He and his wife, Sidney, left in July to oversee the Washington D.C.

North Mission.

Price earned his MPA and his BS in political science, both from BYU. He was senior consultant for the California Assembly Revenue and Taxation Committee; chief of staff for the California Senate Republican Caucus; and executive assistant for California's lieutenant governor. From 1975 to 1980, Price was president of Public Research Institute. He was also executive vice president and president and CEO of Dean's Photo Service, Inc. Price was director of operations for Fuji TruColor from 1993 to 1995. During his seven years at the Marriott School, he was director of the Institute of Marketing and taught the business management suite class.

**Professor Recognized for Civic Engagement**

Professor **Paul Godfrey** received the Civic Engagement Award for BYU from the Utah Campus Compact 6 April. Godfrey, associate professor of strategy, was honored for his work designing and implementing financial literacy programs for elementary, junior high, and high schools.

One faculty member and student were recognized from each of the thirteen universities in Utah during a ceremony at the 2004 Utah Conference on Service in Salt Lake City.

For the last two years, Godfrey has worked with MBA students to develop financial literacy programs for local students. Twenty-seven first-year MBA teams taught public school students financial concepts such as budgeting, saving, interest rates, and defining needs vs. wants. Godfrey estimates MBA students spent between 1,000 to 1,500 hours serving the community.

"The MBA practicum provides Marriott School students an excellent way to use their emerging professional skills to better the community," Godfrey says. "Our hope is that our students leave with a richer understanding of the ways in which they can contribute to the communities where they live and work."

Utah Campus Compact is a coalition of college and university presidents and their campuses. The compact is committed to foster in students the values and skills of citizenship through involvement in academically based and co-curricular civic and community service.

# ALUMNI NEWS

## Romney Institute Honors Outstanding Alumna



The Romney Institute of Public Management honored **Karen Suzuki-Okabe** with its 2004 N. Dale Wright Outstanding Alumni Award. The Romney Institute presented the award at a banquet 21 May.

The award is given annually to an alumna of the MPA program who demonstrates extraordinary service and leadership in the work environment, is actively involved in community volunteer activities, and maintains a high standard of excellence.

“Karen has been a terrific example for public servants throughout her entire career,” says Romney Institute Director **Gary Cornia**. “She served with distinction in Salt Lake City and with the State of Utah. She is simply a first-class professional.”

In 1984, Governor Scott Matheson appointed Suzuki-Okabe as director of the state Division of Human Resource Management. She held this position until 1987, when she was appointed by former Mayor Palmer DePaulis as executive director of the Salt Lake City Department of Human Resource Management and Administrative Services and was reappointed to the state position by Governor Mike Leavitt in 1993. Suzuki-Okabe graduated from BYU in 1989 and taught part time for the Romney Institute until 1998. She is an assistant professor of political science at the University of Utah.

“I’ve had a career in public service for more than thirty years, most of which was here in Utah,” Suzuki-Okabe said at the banquet held in her honor. “I’ve had a wonderful time in the public service and would encourage both young and old to consider either

employment or volunteering in this sector.” The outstanding alumni award is named for **N. Dale Wright**, retired Romney Institute director and professor.

## MANAGEMENT SOCIETY NEWS

### Las Vegas Chapter Finds Success at Monthly Luncheons

In the last year, the BYU Las Vegas Management Society (BYU-LVMS) jumped from twenty members to eighty—attendance at a recent event swelled to almost one hundred.

President **Mark Cordner** says the chapter has caught momentum. “We have a dynamic group developing,” he explains. “I know of at least four jobs obtained through BYU-LVMS networking and know others who have benefited from our computer network, employment resource table, and luncheon introductions.”

One recent luncheon featured Elder John Carmack, who gave a presentation on the Perpetual Education Fund. “Our monthly luncheons have included a phenomenal slate of speakers: public officials, business academics, entrepreneurs, and high-profile business executives. We especially love the speakers who come from BYU,” Cordner says.

Cordner attributes the success to a combination of things. First, most of the communication is electronic. “There are no incurred expenses to invite people and spread the word about the luncheons,” he explains.

Additionally, the chapter established a ten-person board of advisors, who help the chapter’s board of directors. “The advisory board is comprised of high-profile business and community leaders who increase our stature in the community and provide greater access to high-profile speakers,” Cordner says. “These individuals are keeping the show going.”

The chapter’s goals focus on business development, employment networks, and mentoring opportunities. The chapter is looking at forming a student chapter this fall. Its leaders are also planning on hosting an educational/career fair and a fall social for members and their spouses.

### President Monson Receives Distinguished Utah Award

President Thomas S. Monson, First Counselor in the Church’s First Presidency, received

the 2004 Distinguished Utah Award on 26 May from the Salt Lake City and Utah Valley Management Society Chapters.

Jon Huntsman was master of ceremonies for the event, which included remarks from James E. Faust, second counselor in the First Presidency; Wm. James Mortimer, former president and publisher of the *Deseret News*; Lynn Cannegieter, President Monson’s secretary; and Ann Dibb, President Monson’s daughter.

President Monson has had a notable career in publishing and printing. He became associated with the *Deseret News* in 1948, where he served as an executive in the advertising division of that newspaper and the Newspaper Agency Corporation. Later he was named sales manager of the *Deseret News Press*, one of the West’s largest commercial printing firms, rising to the position of general manager, which position he held at the time of his appointment to the Quorum of the Twelve in 1963. He also served for many years as chairman of the board of *Deseret News Publishing Co.* President Monson is a past president of Printing Industry of Utah and a former member of the board of directors of Printing Industry of America.

More than four hundred people attended the event, which raised \$26,000 for the Salt Lake and Utah Valley chapters’ scholarship program. Each year the chapters provide numerous scholarships to high school seniors, based on community service and need.

Past recipients of the Distinguished Utah Award are: Larry H. Miller, Rodney H. Brady, LaVell Edwards, Jerold and JoAnn Ottley, Jon and Karen Huntsman, Alan and Karen Ashton, President Gordon B. Hinckley, Stephen R. Covey, Rex E. Lee, and Dick Bass.



From left: Glen Snarr, chairman of the Board of Directors for *Deseret Morning News*, President Thomas S. Monson, and Dan Dillingham, SLC Management Society Chapter president.

Keith Johnson / *Deseret Morning News*

## Harvard Associate Dean Addresses New England Professional Society



Last June, the New England Professional Society (NEPS), a Management Society affiliate, hosted a dinner and lecture by Steven Wheelwright. Wheelwright, senior associate dean at Harvard Business School, titled his remarks, "Leading with Integrity: Why Nobody Believes the CEO."

Drawing on years of teaching, research, and consulting experience, Wheelwright explored the relationship between leadership and integrity. He recently served as mission

president of the London England Mission for The Church of Jesus Christ of Latter-day Saints.

About sixty people attended the event. "Professor Wheelwright's insights on the importance of fixed principles, personal example, and concern for others as the key elements of effective leadership are very timely in today's business environment," said **Jeff Whatcott**, president of the Boston Chapter of NEPS. "Society desperately needs more leaders who achieve results through absolute integrity."

"It was a valuable experience," adds **Jennifer Magleby-Lambert**, a Marriott School alumna who attended the event. "The dinner itself was a great opportunity to mingle with other LDS business people. Professor Wheelwright's talk capped the experience by providing a forum where we could discuss ethical leadership. It caused me to reflect on how to better live my commitment to deal honestly with others."

### New York Chapter Focuses on Improving Skills

LDS Employment and the New York Latter-day Saint Professional Association (NYLDSPA), an affiliate of the Management Society, recently

hosted a Negotiation Skills Workshop. Twenty-eight people attended the event in the New York Stake's new Union Square meetinghouse. Tony Herrera and Maurice Matsumori, with Pfizer Corporation, were the presenters. Using role-plays, they taught basic principles of negotiating. They selected this topic because people who are skilled in negotiating actually improve their economic circumstances and enhance their contribution to organizations, says **Steve Wood**, manager of LDS Employment Resource Services.

The workshop was a precursor to an all-day Professional Career Workshop, also co-hosted by LDS Employment and the NYLDSPA, which was held in June. This event included classes that focused on communication, networking, interviewing, working with recruiters, understanding total compensation, and using business lunches effectively.

The New York chapter's big upcoming event is the Third Annual Benefit Banquet for Scholarships, which will be held 22 October at the Marriott Marquis in Manhattan. Keith Merrill, a writer and director who produced movies including *Wind Walker* and *Testaments of One Fold and One Shepherd*, will be the keynote speaker. Merrill has an upcoming national-release movie, *The Twelve Dogs of Christmas*.

## Alumna Named Denver Radio Station's Apprentice



While Donald Trump was making Omarosa and Kwame household names last spring, one Denver radio station was making Marriott School alumna and entrepreneur **Becky Tate Orser** its apprentice.

When Denver radio station Alice 105.9 announced its own apprentice competition that would award the winner with the station's promotions contract position, more than 1,500 proposals flooded the station. Orser was one of the two contest finalists, and she ended up sharing the apprentice title and the \$30,000 prize with the other finalist, Shalisha Hammond.

Orser, who earned her BS in business management in 2000, has had other competition success—in 2000 she won the Utah Entrepreneur Challenge for her business CityNet. "That business was a great experience, but due to the capital-intensive structure, CityNet did not completely blossom because we were unable to get a needed second round of funding," she explains.

After moving to Colorado, working in marketing positions, and attending the Art Institute of Colorado, Orser launched her second business, Red 8 Ball, in January 2004. Her company specializes in innovative marketing solutions for small- and medium-size companies through branding, advertising, event marketing, and web marketing.

Entrepreneurship was a passion Orser discovered while an undergrad. "I especially loved the entrepreneur class I took at BYU. The more I learned about business, the more I knew I wanted to run my own company," she says. "It started with CityNet and now Red 8 Ball. I hope to own several successful businesses throughout my life."

Orser also served as co-chair of the campus chapter of the Management Society while attending the Marriott School. "The experiences I gained as a student at BYU have given me the confidence to navigate the challenges of the business world," she says. "I still reference things I learned in class, and I share what I learned with friends, clients, and associates."

For information about Red 8 Ball, visit [www.red8ball.com](http://www.red8ball.com) or email [info@red8ball.com](mailto:info@red8ball.com).

## CLASS NOTES

### 1970



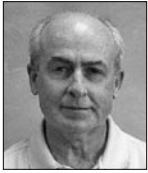
**Dennis R. Howard** is a CPA, CVA, and partner in Porter, Muirhead, Cornia, and Howard, a public accounting firm in Casper, Wyoming.

There he prepares tax returns for individuals and entities, prepares business valuations, and does consulting with the firm's IT Department.

Howard is a board member and treasurer for the Central Wyoming Counseling Center. He also is a board member and treasurer for the Central Wyoming Council, Boy Scouts of America. Howard earned his BS in accountancy from BYU in 1970. He and his wife, Marda, live in Casper, Wyoming, and are the parents of seven children.

### 1973

**Scott M. Boyter** has spent the majority of his professional life working in higher education at BYU in the College of Fine Arts and Communications. While working at BYU,



Boyter served in the army reserves for thirty-three years, retiring as command sergeant major in Salt Lake City. Boyter received numerous recognition awards for his excellence in leadership and achievement in the Army. He has trained in Panama, Korea, and Puerto Rico.

Boyter now works as the assistant dean/controller for the College of Fine Arts and Communications. There he manages all of the accounting and business operations for the college and its seven academic buildings. He has received several awards of recognition from BYU for his administrative excellence.

Boyter earned his BS in business education from BYU in 1973, where he was recognized as the Outstanding Graduate in Administrative Management. He earned his MS in administration management in 1987 from BYU. He and his wife, Sherrie, live in Orem, Utah, and have three children and five grandchildren.



**Thomas T. Mabey** is the director of finance and controller in the Information and Communications Systems Department for The Church of Jesus Christ of Latter-day Saints. He has also been CFO at Deseret Book Co. and the Millennial Star Network.

Mabey graduated in 1973 with his BS from BYU and in 1975 with his MBA from the University of Utah. He and his wife, Diane, live in Orem, Utah, and are parents of six children.

## 1976



**Byrne C. Hopkin** is vice president of finance for Bonneville Intermountain Radio Group. He previously was vice president and controller of Bonneville International Corporation. Hopkin has been involved with fundraising for the Multiple Sclerosis Society Utah Chapter for fifteen years. His interests include reading, hiking, biking, skiing, golfing, woodworking, traveling, and gardening.

Hopkin earned his BS in accountancy from BYU in 1976. He and his wife, Cynthia, have three children and reside in Bountiful, Utah.

**Michael P. Theobald** is corporate human resources manager for LDS Family Services, headquartered in Salt Lake City. He oversees



the human resource and payroll functions for sixty-five agencies and offices worldwide. Theobald has held executive organizational development and training responsibilities with Diamond Shamrock Corp., Marathon Oil, GTE, and J. Fielding Nelson and Associates. Theobald began his career with the LDS Church in 1985 and has served as director of organizational development and training and director of human resource strategy and

process improvement. He is a certified senior professional in human resources.

Theobald earned his BS in sociology in 1974 from BYU and his MOB in 1976 from BYU. He co-developed a forty-acre industrial park adjacent to I-15 in Orem, Utah, and owns and leases commercial buildings in the park. Theobald has served on the Marriott School Organizational Behavior Advisory Board for twelve years. He and his wife, Shauna, reside in Orem, Utah. They have four children and five grandchildren.

## Alum Turns Sun Into Funds



*The Del Sol executive team, from left: Jeff Pedersen, Steve Schone, Robert Pedersen, and Brent Rowser.*

In the last decade, alum **Steven Schone** has led a business that started as a lone specialty T-shirt kiosk in Salt Lake's Fashion Place Mall into an operation of fifty stores throughout North America.

In 1991, Schone graduated from BYU with a BS in political science. He managed Bill Orton's political campaign and consequently worked as a legislative assistant for a few years while going through BYU's EMBA program. Schone graduated from the program in 1994 and began

working with friend Jeff Liechty, who printed T-shirts that changed color when exposed to UV rays. With the help of BYU graduate chemistry students, Schone and Liechty improved the products and prepared to start a business.

In 1994, Del Sol launched a kiosk in Fashion Place Mall with five T-shirt designs. Interest for the products grew, and within two years there were one hundred Del Sol kiosks in malls across the country. In 1997, Del Sol opened its first full-fledged store in St. Thomas, Virgin Islands, with Schone's mother, Susan, in charge. Within a few months the store made ten times the amount a kiosk did.

A little more than a year after the first store opened, doctors told Susan she had a tumor; she died one month later. "My mother gave her whole heart and soul to helping the store do well. I owe a lot of my success to her," Schone says. "If that store wasn't successful, Del Sol wouldn't have been successful."

As the St. Thomas store flourished, Schone and Robert Pedersen, Schone's business partner, recognized that cruise ships were key. About one thousand came through St. Thomas each year and most of Del Sol's business came from those visitors. The company looked at ports of call when deciding where to build new stores. It also struck an advertising deal where the cruise director demonstrates Del Sol products and encourages the travelers to visit the stores.

Del Sol carved a niche in the tourism industry—it has stores from Aruba to Alaska to the Alamo. "I remember flying home from a kiosk convention and envisioning a store with all our products in it. I would look at other companies and think, 'We'll never be like that,' but now we are much bigger than they are," Schone says. "Not only is Del Sol a fun company with great products, but it's profitable as well. This has been a team effort, and I've been fortunate to work with a very talented group of people."

In August 2003 Schone sold the company, but he still manages two Del Sol stores in Key West, Florida, and in Juneau, Alaska. He recently moved his family to Hawaii, where he plans on working on new entrepreneurial ideas. "I decided to sell the company so I could have more family time. I didn't want to regret seventy to eighty hour workweeks," Schone says. "The business was a great experience, but I wanted to see what more life could offer."

For more information on Del Sol, visit [www.delsol.com](http://www.delsol.com).

## 1985



**Robert Howard Wren** works as a controller for The Miners Club at The Canyons in Park City; he is responsible for all accounting and financial functions.

Wren has been involved with the Marriott School Mentor Program and is a member of the Management Society Salt Lake Chapter. He is a member of the Institute of Management Accountants and has worked for Intercontinental Hotels Group, SACO Management Inc., Circle K Corporation, and Arthur Andersen.

Wren earned his BS in accounting in 1983 and his MAcc in 1985, both from BYU. He and his wife, Rachel, live in West Jordan, Utah, and are parents to three boys with a fourth on the way.

## 1986



Greenstein, Rogoff, Olsen & Co., LLP, a CPA firm in the San Francisco Bay Area, has hired **Scott E. Borgia**, CPA, as a tax director in their Palo Alto office. Having specialized in corporate taxation for both growth clients and publicly traded companies in the high technology sector, Borgia will focus on developing innovative strategies for business entities while also assisting individuals with their income tax planning.

Before joining Greenstein, Rogoff, Olsen & Co., LLP, Borgia worked as a tax director at Deloitte & Touche. He earned his MAcc from BYU in 1986 and resides in Morgan Hill, California.

## 1988



**Reed Feist**, CPA, is director of finance for Ellison Educational Equipment, Inc. He is responsible for all finance and accounting activity of the company. Feist has

previously worked as a staff accountant for KPMG; a finance manager at AST Research, Inc.; controller at Insulectro; and director of finance for Ellison. Feist and his wife, Lisa, have six children and reside in Foothill Ranch, California.

Riggs Capital Management, LLC, in Orem, Utah, named **Randy Skalla** as the newest member of its investment committee. Skalla

has a diverse background in the investment management industry, specializing in financial management of high-net-worth estates. As a member of the committee, he will be responsible for advising the investment team on the stock market and economy. Skalla also serves as a financial advisor/manager to high-net-worth individuals.

Skalla's extensive background in investment management includes more than thirteen years as a partner, chief investment officer, and chairman of the investment committee for Clarke Lanzen Skalla Investment Firm, LLC, in Omaha, Nebraska. During his active tenure, he helped build the firm from a small money management company with just a few million dollars to nearly \$1.5 billion in assets under management. Skalla's primary role and responsibility there was to oversee the building and managing of customized investment portfolios.

Skalla earned his BS in economics from BYU and his MBA from the Marriott School. He lives in Highlands Ranch, Colorado, and has four children.

## 1989



**Jex T. Varner**, CPA, is chief learning officer of RSM McGladrey, Inc., a national audit, accounting, and financial services firm headquartered in Bloomington, Minnesota. Before joining RSM McGladrey, Inc., he spent sixteen years with Ernst & Young, LLP, in Irvine, California; Cleveland, Ohio; and Seattle, Washington.

Varner is passionate about continuous learning and the accounting profession. He has a unique avocation, accounting poetry, which he has used to teach thousands of professionals throughout his career. He earned his BS in accountancy in 1989 from the Marriott School. Varner and his wife, Leslie, have six children and reside in Chanhassen, Minnesota.

## 1992



**Ralph W. House** is CFO and controller for Eye Health Northwest PC and related entities. He graduated in 1992 from BYU with his BS and MAcc. Since then House has worked for KPMG, The Belgard Group, and PricewaterhouseCoopers. He was awarded his CPA license in 1994 and maintains a small tax practice. House and his wife, Janeen, live in Gresham, Oregon, with their four children.

## 1995



**Byron D. Smith** is member services director with the League of Arizona Cities and Towns, a nonprofit association comprised of eighty-seven incorporated cities

and towns in Arizona. Last summer, Smith was awarded the John J. McCloy Fellowship to study urban affairs in eight German cities. The program, co-sponsored by the American Council on Germany and the National League of Cities, sent Smith on a three-week learning tour. While there, he studied German cities' financial systems.

Smith has more than eight years of municipal government experience. As the league's member services director, he provides research support and technical assistance to cities and towns across Arizona. His particular areas of expertise are local government finance, budgeting, and technology. Smith earned his master's degree in public administration from the University of Kansas in 1998 and his BS in management information systems from the Marriott School in 1995. He resides in Mesa, Arizona.



**Mark Scofield** recently retired from the U.S. Air Force Reserve. For the majority of his career he was a special agent (commander) conducting criminal investigations: counterintelligence, antiterrorism, and protective services operations. He also

worked heavily in logistics and operations in the aircraft maintenance career field. Scofield received six leadership and management awards from the USAF.

While a reservist, Scofield was director of operations for two international corporations,

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he also directed purchasing, HRD, shipping and receiving, marketing, and a small call center. He started a small Internet business called Sun Splash (sunsplash.net). He has one product called the Splasher, a lotion applicator, for which he recently received a design patent.

Scofield enjoys sports, reading, writing, camping, travel, and family activities. He and his wife, Jo, have been BYU football season ticket holders for more than fifteen years. They also have been involved in local church, Boy Scouts of America, and school youth group activities. Scofield earned his BA in communications in 1981 from BYU and his EMBA in 1995 from the Marriott School. He and Jo are the parents of five children.

### 1996



For the last three years, **Jeremy Dick** has been a district manager for Wal-Mart in the shoes and jewelry division. In 2003, he was named Region 2 and Division B District Manager of the Year for his division. He earned his BS in marketing from the Marriott School in 1996. Dick and his wife, Esther, recently relocated to Pleasant Grove, Utah, from Reno, Nevada.

### 2000



**Derek Byrne** is a senior performance auditor for the State of Utah Office of Legislature Auditor General. There he is responsible for conducting operations audits, performance audits, and management consulting projects for the Utah legislature. He also serves on the Lehi city planning and zoning commission and the Lehi city library board.

Byrne graduated in 1998 with his BA in political science and in 2000 with his MPA from BYU. He and his wife, Jennifer, live in Lehi, Utah, with their three children.



On 17 June 2004, **Alex Zappe** graduated as an FBI special agent from the FBI Academy in Quantico, Virginia. His first assignment is in Denver, Colorado. Zappe previously worked as general manager of Stewarts Pest Control & Lawn Service in Orem, Utah. He earned his BS with emphasis in business operations from the Marriott School in 2000. Zappe and his wife, April, have three children.

### 2001

**Brett J. Gilliland** is an HR manager with Hewlett-Packard. Gilliland previously worked as an internal organizational development consultant at Novell, a customer service advisor at a Ford dealership, and an assistant account representative at Modus Media.

Gilliland lives in Colorado Springs, Colorado, with his wife, Sharon. They have four children and one on the way. He graduated with his BS in business from BYU in 1996 and his MOB from BYU in 2001.



**Michael Jene Petersen, Jr.**, CPA, has joined accounting firm Anderson, Petersen & Co. in Bountiful, Utah, as a tax manager. He worked for Ernst & Young in Salt Lake City for two and a half years. He earned his

MAcc from the Marriott School in 2001. Mike and his wife, Emily, reside in Kaysville, Utah.

### 2003



Charles Dunn Company, a full-service commercial real estate and management firm, hired **Jay Johnson** as an associate in the firm's brokerage services group last December.

He's based in the firm's Newport Beach office.

Johnson specializes in the sale and leasing of industrial properties in Orange County markets. He is responsible for overseeing research, financial analysis, and marketing for buyers and tenants of industrial and commercial properties.

Johnson earned his bachelor's degree from BYU, majoring in Spanish with a minor in business administration.

### Graduate Cleans Up Movies



**Bill Aho's** quest to make watching movies less offensive has not only caught national media attention but also landed him in the political and legal spotlight.

Aho is CEO of ClearPlay Inc., which markets a product that lets people filter movies for profanity, violence, and sensuality. In April 2004, the company teamed with RCA and introduced a movie-filtering DVD player. "ClearPlay does something inherently interesting and beneficial to families. Seventy to 80 percent of Americans are concerned about movie content. Until now their only choice was to ignore it or

turn it off," Aho explains. "We give parents a tool. We let families decide what they see and hear in their homes."

Brothers and BYU graduates Matt and Lee Jarman created the technology that allows people to control movie content. In 2001, Aho joined the Jarmans at ClearPlay; before that he worked in executive marketing, strategic planning, and general management positions for Procter & Gamble, PepsiCo, Darden Restaurants, and Ysource, Inc.

In 2002, eight motion picture studios, directors, and the Directors Guild of America filed a lawsuit against ClearPlay. Since then, the two sides have bickered back and forth with no resolution. However, in response to the litigation, Texas Representative Lamar Smith introduced HR 4586, the Family Movie Act of 2004, to the U.S. House of Representatives. The bill, which was approved by the House Judiciary Committee in July, removes any questions that filtering movies in the home is legal.

"Many people are passionate advocates of what we do," Aho says. "Congressman Smith told me, 'This is the kind of thing Americans need. It's a practical solution.' ClearPlay isn't about censorship; rather, it gives the viewer choices."

ClearPlay, which is based in Salt Lake City, has a national customer base and will be featured on more DVD brands and models in 2005. It has received high exposure from national media, including *The Today Show*, *ABC News*, *Inside Edition*, *USA Today*, *TV Guide*, and hundreds of others. The company hopes to see ClearPlay as a standard feature in home entertainment.

Aho earned his MBA in 1983 from BYU and his BA from the University of Minnesota in philosophy, literature, and communications. He and his wife, Rebecca, have seven children, including two current BYU students and one BYU graduate. For more information on ClearPlay, visit [www.clearplay.com](http://www.clearplay.com).

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The Marriott School's new William G. Dyer Institute for Leading Organizational Change focuses on increasing student-mentored learning, promoting the development of change theory, and creating new curriculum and tools for leading organizational change. The institute also supports faculty research as well as student research projects and field studies.

Formation of the institute was initiated by a donation from the William G. Dyer family. Dyer was instrumental in establishing the Department of Organizational Behavior at BYU and served as its first chair. A BYU faculty member for more than thirty-five years, Dyer was also dean of the Marriott School from 1979 to 1984.