

The background of the cover is a photograph of a modern, multi-story building with a glass and white facade. In the foreground, three large, white, illuminated letters 'S', 'O', and 'A' are placed on a concrete base. The letters are decorated with small, round lights. Behind the letters, there are several potted trees and flags, including the Australian flag and the flag of the Republic of Georgia. The overall scene is bright and modern.

BYU Marriott School of Business

# School of Accountancy

ANNUAL REPORT 2025



# DIRECTOR'S 2025 MESSAGE

Dear School of Accountancy alumni and friends,

Looking back at the past six years as director of BYU Marriott's School of Accountancy, I feel great gratitude for the advancements we have made in our program. During this time, the SOA has continued to be a standard of excellence among accounting programs nationwide. While many top accounting programs experienced up to a 40 percent decline in enrollment in recent years, our undergraduate and MAcc programs have continued to grow, reinforcing our role as a leader in accounting education and demonstrating the SOA's appeal to some of BYU's best and brightest students. This success is made possible through the dedication and strength of our faculty, staff, and alumni.

The SOA faculty have experienced significant change over the past six years. We successfully guided 17 faculty members through rank and status advancements while bidding farewell to 10 retiring faculty members and welcoming 12 outstanding new hires.

We remain committed to equipping our students with the resources and opportunities they need to thrive within the program while building their faith in Jesus Christ and His restored gospel. Over the past few years, we have integrated new advanced technology throughout our curriculum, and we have raised scholarship funds through the generosity of our alumni. Furthermore, we introduced several key initiatives, including launching a mentorship program that enlists MAcc students to guide new junior core students and taking key steps

to foster belonging in the SOA (see "No 'Right' Way," page 10). We also expanded opportunities for top students from other institutions, such as BYU–Hawaii, BYU–Idaho, and Ensign College, to enter our MAcc program. Finally, our Find the One initiative identifies and aids students who, due to acute financial or other hardships, might otherwise be unable to succeed.

As my time as director comes to a close, I would like to recognize and extend my gratitude to our faculty and staff and to my associate directors—faculty members Bill Tayler, Troy Lewis, and now-retired Scott Hobson. They contributed greatly to the significant progress we've made in the SOA over the past six years.

I am deeply grateful and honored to have had the opportunity to serve with such an outstanding group of colleagues and friends, as together we worked to fulfill BYU's amazing mission of "assisting individuals in their quest for perfection and eternal life."

Finally, I am excited to welcome Melissa Larson, E. Dee and Patricia Hubbard Professor, as our outstanding new SOA director. She will be an energetic and visionary leader who will lead the SOA to yet greater heights!



Douglas F. Prawitt, PhD, CPA  
Director, BYU Marriott's School of Accountancy  
McAllister/Deloitte Distinguished Professor of Accountancy



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# YEAR IN REVIEW



## Freshmen SOA Welcome Bags

5,300 freshman bags were handed out to student checking into the three BYU freshman dorms. Inside each bag was an invitation to the upcoming accounting information session and an SOA-branded power bank.



## SOA Board of Advisors Honored Alum

Jay Meldrum Jr. (BS 1999, finance), who serves on the SOA Board of Advisors, was selected as the BYU Marriott School's 2024–25 alumnus of the year.



## PwC Leadership Visit

PwC US Senior Partner, Paul Griggs engaged with students in the SOA, presenting on new and upcoming developments in AI within the accounting industry.



## Deloitte FanTAXtic

SOA students emerged as the winners of the 23rd annual Deloitte FanTAXtic National Case Study Competition, securing their victory with the top analysis of an issue-based business tax case.

## Thriving in the JD/MAcc

JD/MAcc students thrived in BYU's Law School, with 41 SOA students making up a little more than 10 percent of the total law student population.



## NYC Net Trek

SOA students were brought together with top companies, including PwC, Unilever, Alvarez & Marsal, and FASB, providing them with real-world career insights and expanding their professional networks.

## WSOA Spouse Event

The Women of the School of Accountancy (WSOA) Club hosted a panel of alumnae with their spouses offering practical advice on navigating family and career.



## Reaching New Heights

The SOA welcomed a record number of 328 undergraduate students into the junior core and 231 students into the MAcc program.

# PROGRAM HIGHLIGHTS

## STUDENT DEMOGRAPHICS

	BS Acc	MAcc
Applicants	550	317
Students Admitted	403	244
Entered	328	231
Percentage Admitted	<div><div></div>73%</div>	<div><div></div>77%</div>

3.82

BS Acc Average Entering GPA

3.81

MAcc Average Entering GPA

FEMALE

BS Acc

36%

MAcc

36%



MALE

BS Acc

64%

MAcc

64%

## ALUMNI & FACULTY

16,008

Total Living Alumni

29

Total Faculty

8

Total Adjuncts

## RANKING

BIG 4  
ACCOUNTING  
FIRMS  
2nd

U.S. & NEWS  
WORLD  
REPORT  
3rd  
Undergraduate

U.S. & NEWS  
WORLD  
REPORT  
4rd  
MBA

## RECRUITMENT AND PLACEMENT

BS Acc

Avg. Starting Salary: \$76,530

MAcc

Avg. Starting Salary: \$83,101

JD/MAcc

Avg. Starting Salary: \$186,818

103

RECRUITING FIRMS  
where students  
signed offers

100%

BS Acc & MAcc  
Job Placement



See More  
Highlights





“How do you prepare students for changes in the industry that haven’t even happened yet?” That is the question that the BYU Marriott’s School of Accountancy’s leadership, Board of Advisors, and faculty continue to grapple with as they prepare their students to enter a rapidly evolving profession.

In recent years, the accounting industry has seen seismic shifts, including advancements in data analytics, robotic process automation, and the introduction of artificial intelligence (AI). With such monumental changes in a short period of time, accounting education faces growing pressure to adapt and remain relevant.

“Academia moves deliberately, which is a nice way of saying ‘slowly,’ at times,” notes Troy Lewis, associate director of the SOA. “It takes a while for curriculum to get in and to get courses approved. One of the things we’ve felt like has

been a success is that we’ve been able to move quickly and keep on top of the changes rather than waiting to react to them.”

This proactive approach has involved collaboration with recruiters, peer institutions, and faculty researchers to identify current trends and emerging skill demands in the market. The result? A revamped junior core curriculum, designed to help students build future-focused competencies the field now requires.

Even before the AI boom reshaped the industry, Professors David Wood and Scott Summers anticipated the growing importance of technology in accounting. They launched a data analytics course designed to equip students with hands-on experience using industry-standard tools such as SQL and Alteryx. Today, as firms increasingly rely on

technology, the relevance of this course has only grown, preparing students to effectively utilize analytical tools in the workplace.

Another class created in response to employer demand is Critical Thinking in Accounting. Designed by SOA Director Doug Prawitt, Associate Director Bill Tayler, and now-retired professor Steve Glover, this class is dedicated to building analytical skills through conflict resolution frameworks.

Meanwhile, Integrated Topics in Accounting, originally developed by emeritus professor Kay Stice who laid a strong foundation for the course, was adapted by Associate Teaching Professor Jonathan Liljegren. The class provides students with real-world scenarios they are likely to encounter in the workplace, creating opportunities for them to apply their knowledge effectively and exercise sound judgment.

Along with these curriculum changes, the School of Accountancy has expanded access to its junior core program. In 2020, the SOA increased the number of junior core sections from five to six, accommodating a total of 330 new students—its largest-ever cohort. This growth, paired with a forward-looking curriculum and ongoing refinement efforts, is what has helped the SOA program thrive amid downward national trends. Within the last five years, while many accounting programs across the country have seen declining enrollments, the SOA has maintained strong application numbers and high student interest, positioning the program for growth and future success.

Along with increased enrollment, the program’s recent changes have earned praise from students, faculty, and recruiters alike.

This positive reception, especially among employers, is reflected in the SOA’s 100 percent job placement rate, with students securing positions at 103 different corporations and leading firms across the industry.

“We’ve always had a lot of success for our students once they leave our program, but you can’t just expect that we will continue to see that if we don’t change,” affirms Tayler. “The fact that we have changed and we are continuing to see that success says that our changes are aligning with the changing business world.”

As the world steps into a new technological age, the SOA continues to do what it does best: preparing its students for success today while accounting for change tomorrow.



**CHECK OUT THE EY  
EXPERIENCE & CRITICAL  
THINKING ARTICLES ON  
PAGES 8 AND 9!**



## BUILDING AN EDUCATIONAL PLATFORM, ONE MODULE AT A TIME

To help accounting students bridge the gap between theory and practice before they hit the workforce, David Wood, the Glenn D. Ardis Professor in the School of Accountancy, has worked with student employees at Brigham Young University to build the EY Academic Resource Center Experience platform (EYARC Experience).

Similar to platforms like Canvas or Learning Suite, EYARC Experience allows professors to provide content for their students—completely free of cost. They choose from the available materials and assign students quizzes, simulations, and videos on a variety of topics.

“We have some of the first and only content on generative AI for accountants,” Wood says. “AI is highly used in the workforce, and our learning materials help prepare students to enter the profession at or ahead of the level of current employees.”

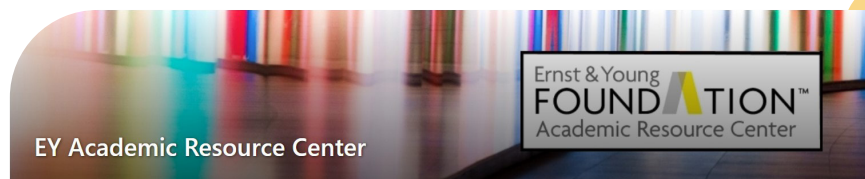
In addition to courses on how to use AI and other common technologies in the accounting field, some of the content is designed to assist students in building interpersonal skills, like interviewing: Students interview AI “employees”

in auditing modules and then receive in-depth feedback on what they did well and what they could improve.

The AI personalities, simulations, and other assignments are developed by a team of BYU students from accounting, information systems, and computer science majors working with EY professionals and faculty from around the country.

Since the project began in February 2024, the interdisciplinary team has generated and published almost 30 assignments. Wood estimates that EYARC Experience’s content is now being used by almost 8,000 students in various universities, both internationally and domestically.

Wood has confidence in the potential BYU Marriott students have to help the world around them—both as students and as employees. “When our students are given opportunities to do amazing things, they jump far over the bar,” Wood says. “When we invest in them, and when our alumni invest in them, it’s incredible what students can do.”



Read the  
full version

## ACCOUNTING COURSE FOCUSES ON GIVING STUDENTS REAL-WORLD EXPERIENCE

Among the many modifications BYU Marriott’s School of Accountancy has made to their curriculum in recent years, ACC 409: Integrated Topics, a class originally created by emeritus professor Kay Stice, was adapted by Associate Teaching Professor Jonathan Liljegren to mirror an accounting firm’s setup, with the students taking on the role of new associates at the firm.

Jay Davis, a senior in the accounting program and teaching assistant (TA) for ACC 409, looks back on his time as a student in the course with appreciation. “When I was in class, I’d do the assignments but I didn’t necessarily understand why,” he says. “Then I showed up at my internship and had a week and a half of training to start, where I did mini-projects to practice before I got real projects. And every single one of the things I did in my internship I had done in the junior core, in integrated topics. Every single thing.”

This semester, Liljegren has incorporated different terminology into the curriculum: cases became “engagements” and TAs became “managers.” The enhancements didn’t stop there. Students can now interact with nine AI employees of a fictional company—encoded by their very

own accounting faculty and TAs to represent a fictitious company—in real time as they gather information for their audit and look for signs of fraud.

After each group engagement, the students complete performance reviews, provide feedback for future enhancements, and earn points by keeping time sheets to track how long they work on each project. The class’s immersive work environment even includes their very own company name—CougarCore Financial Partners—and logo.

Of his experience in ACC 409, Davis says, “It’s the perfect way to finish off the junior core: seeing how everything you’ve learned will apply in your future life. That’s what we’re trying to mimic.”



Follow the QR  
code to read  
the full article



## NO “RIGHT” WAY

From accountant to mom, real estate developer to advocate for women’s economic issues, Trish Alderman’s (BS 1999) journey has never been about fitting in. Instead, it’s been about embracing the idea that there is no single right way to manage life and career—an approach she now brings to the BYU Marriott’s School of Accountancy as a new adjunct faculty member focused on fostering belonging.



Trish Alderman

The SOA has long worked to ensure that students, faculty, staff, and alumni feel part of the SOA family. In recent years, this commitment has deepened. Inspired in part by Elder Christofferson’s October 2022 general conference message on the “Doctrine of Belonging,” the SOA is dedicated to advancing this mission.

SOA Director Doug Prawitt saw Alderman’s potential to support this mission immediately. “I was deeply impressed by Trish’s passion and intellect and by the breadth and depth of her ability to understand and empathize with belonging issues from every possible perspective,” Prawitt shares.

Over the last year, Alderman has worked tirelessly in this new part-time role, collaborating with others to identify belonging issues and create actionable solutions. These efforts have led to the organization of alumni-funded meal tickets for students facing food insecurity, a women’s initiative, and educational panels (on topics such as the gender wage gap and religious differences) which have resonated deeply with the student body.

“I hope, more than anything, that I encourage students to do what’s right for them in conjunction with the Lord,” she shares. “I want students to understand that they hold value and that there is no single ‘right way’ for them to do life.”

As Alderman moves forward, she continues to be driven by empathy, engagement, and the belief that every SOA student deserves to feel a sense of belonging.

## STUDENT HIGHLIGHTS

### SARAH-JANE TATE

During her first semester in the junior core, Sarah-Jane Tate (First-year MAcc) fell down a staircase and was diagnosed with a concussion, making it difficult to focus on classes.

Soon after, she and her fiancé broke up just two weeks before their wedding. She began winter semester still healing from both the concussion and the breakup while completing fall coursework.

“I had an intro tax class, and two days into the semester, I was sitting there staring at the tax textbook for four hours, not getting a single word,” she says. “My brain was just not ready.”

With guidance from school counselors, Tate registered for MAcc courses that—while not easy—were less dependent on memorization and finished everything needed to receive credit for her junior core. Now married to her best friend and entering her final MAcc year, she has accepted a full-time offer at Breeze Airways—proof of her resilience, adaptability, and collaborative spirit.



### MASAHIRO HOKAZONO

When Masahiro Hokazono told his mother he planned to attend college in the United States, he couldn’t speak English. While taking his first year of classes in Japan, he spent hours studying—and now has a full-time role at a Big Four firm in Chicago.

An accounting class at Ensign College set his path, and Hokazono was accepted to Brigham Young University and the BYU Marriott’s School of Accountancy. The SOA’s junior core pushed him to rethink how he learned. “During my junior core, I felt a huge boundary between my skill and the skills of the top-level students—no matter how much I studied, I couldn’t catch up,” Hokazono says. “I had to find a new way of thinking toward my life, so I expanded my abilities to include more skills, instead of focusing on one thing.”

The strategy paid off. He interned at KPMG in the summers of 2023 and 2024. He says, “KPMG has several offices in Japan, so they’re looking for people who can speak both Japanese and English.”

After completing his bachelor’s degree in accounting, he began full-time at KPMG’s Chicago office in January 2025. Hokazono says, “My journey for now is to become a rare person, so people start needing me more—if there are more people who need me, then there are more people I can help.”





## CHANGING OF THE GUARD



On July 1, 2025, the BYU Marriott's School of Accountancy celebrated a historic changing of the guard, welcoming E. Dee and Patricia Hubbard Professor Melissa Larson as its new director.

Reflecting on the appointment, Larson says, "I view this role as my way to show gratitude for all the people that have been before me, for all the time and effort people have invested in me. During my time as director, I want to do the same thing."

Larson's approach to leadership is rooted in her journey as both a SOA undergraduate and MAcc student. A first-generation college student, she found vital support in her junior core cohort, who encouraged her to pursue graduate studies. That support continued into graduate school when a professor invited her to teach an undergraduate accounting class—an experience that shifted her career path.

With encouragement from mentors, including former SOA Director Boyd Randall, Larson

began as an adjunct professor and later became a full-time faculty member before earning her PhD. Since starting her career at BYU in 2001, Larson has taught thousands of students and earned numerous accolades, including the Karl G. Maeser Professional Faculty Excellence Award, the BYU Marriott Teaching Excellence Award, the Instructional Psychology & Technology Research Award, the Merrill J. Bateman Outstanding Faculty Student Choice Award, and the General Education Professorship Award.

Now, as director, Larson is joined by associate directors Steve Smith, Brant Christensen, and Cassy Budd. Together they are already turning their focus to the culture of care and connection that remains the heart of the SOA.

"I think the core of the SOA really is our people and their concern for the students more than it is our curriculum," Larson explains. "We're holding some meetings talking about what that core looks like, mainly to maintain how people feel in the program."

## GUIDED BY FAITH

Raised in a deeply religious family and a convert to The Church of Jesus Christ of Latter-day Saints, Tracie Laham has always felt a deep sense of what she calls the "privilege of the Lord's guidance."

After graduating from Wichita State University in 1983, Laham embarked on a diverse career path. With a degree in education, Laham started teaching before spending seven years as a flight attendant at American Airlines. She eventually transitioned to Pfizer Pharmaceuticals—a job that became a successful 20-year career.

Comfortable in her occupation at Pfizer, Laham's found her life took a significant turn when Brian Voigt, former SOA career director for the BYU Marriott's Business Career Center, encouraged her to apply for the finance career director position within the same center. Initially hesitant, Laham turned to the Lord for direction. "I prayed about it and felt it was something the Lord wanted me to do," she recalls. "I knew that I would be able to serve in this position like any other." Trusting in her faith, Laham applied and was hired as the career director for finance.

After three years in the role, Laham retired in 2022, ready to embrace the next stage of her life. However, not long after her retirement, Voigt once again approached her with a new opportunity: the position of career director for the SOA. Turning to the Lord once more, Laham felt prompted to step into this new role and began serving as the SOA's career director in August 2024.

As she helps nearly 1,000 SOA students in recruiting, Laham remains grounded in her faith, affirming, "If I continue to seek guidance from the Lord, I can help these students achieve their goals, dreams, and future ambitions with love, support, and service."

If your organization would like to learn more about hiring our students, please reach out to Tracie Laham at [Tracie.Laham@byu.edu](mailto:Tracie.Laham@byu.edu).



Tracie Laham

# CORE CONNECTIONS

They started as simple lunches—that’s how Jared Van Orden (MAcc 2013) describes the beginning of what would eventually become a series of organized junior core reunions. What began as bumping into a few familiar faces turned into a lasting reminder that the friendships formed in BYU Marriott’s School of Accountancy don’t end after graduation.

Van Orden has always been a firm believer in maintaining relationships, especially with those developed in his early years at the SOA.

“Networking is so valuable—in personal life, in business life, and in friendships,” says Van Orden. He recalls one serendipitous moment at a competition for his son where he had a chance encounter with two other alumni. “It was so funny, the connections that we had sitting in that room. We were bantering and laughing. That is the value of keeping in touch.”

These impromptu meetings often led to casual lunches among friends, but Van Orden saw the potential for something more. Driven to reunite

his junior core class, he helped transform a small group into a cohort of nearly 25 alumni who regularly attended organized class reunions. Held in various professional settings, these gatherings featured structured programs with opportunities to share life updates, reconnect, and, of course, enjoy lunch together.

For Sarah Harker (MAcc 2015), who joined Van Orden in organizing the reunions, these gatherings have been personally meaningful. “You’re kind of navigating your own course sometimes as a woman who’s working,” says Harker. “It’s helpful to maintain those relationships to see what other people have done and just to be able to connect with someone who understands.”

While Van Orden, Harker, and others continue to bolster alumni relationships, the new SOA ‘Ohana platform is making it even easier for current and future alumni to stay connected, ensuring that the most important parts of the SOA endure.

Sign up and connect with your class!



# FAITH, FAMILY, AND FULLFILLMENT

At just 35 years old, Heidi Frye (MAcc 2004) had already achieved what many consider the pinnacle of success—financial independence and the freedom to retire. Yet, Frye has found that true fulfillment comes from a life rooted in family, faith, and service.

A graduate of BYU Marriott’s School of Accountancy, Frye began her career at a local CPA firm in Provo, quickly becoming a partner. Her career reached new heights when a client, recognizing Frye’s expertise, invited her to cofound a tech company. The business thrived and was eventually sold, a moment that Frye describes as the “peak of her career.”

“That was a highlight in the sense that I felt like I had a ton of success, but it was also a very pivotal point because then I had to figure out where I go from here,” Frye shares.

In the years that followed, Frye’s focus shifted. As CEO of multiple tech and digital marketing companies, she prioritized giving back and creating lasting impact. At home, her attention turned to deepening relationships and making memories with her family.

That commitment to family and service became even more significant when Frye’s husband, a devoted stay-at-home dad to



Heidi Frye

their three daughters, was diagnosed with leukemia. Frye immersed herself in research and advocacy, and served as corporate walk chair for the Leukemia & Lymphoma Society in 2024, helping raise more than \$500,000 for cancer research. Today, with her husband cancer-free, she continues to support the cause and serve others.

“You can plan out exactly what you think, but ultimately your life is going to look very different,” Frye reflects. “I’ve had more fulfillment being open to allowing God to play a bigger part in my journey and trusting that as long as I show up with my priorities in order, everything else will fall into place.”



## A LIFETIME OF SERVICE

**G**ary Fleming (MAcc 1981) has always seen his work not only as a profession, but also as a way to serve others. Though a tax accountant by trade, Fleming prefers to describe himself as an advocate of the client—a reflection of his lifelong dedication to serving others.



Gary Fleming

After earning both his BS and MAcc from BYU Marriott's School of Accountancy, Fleming began his career in California before returning to Arizona, where he spent most of his professional life at Henry & Horne. As a partner and later director of taxation, he was known for his dedication to clients. "All his clients loved him. All the partners loved him. It wasn't all about him. It was about others for Gary," said Wendell Jones (BS 1971), a former partner at Henry & Horne.

Fleming's contributions extended beyond the firm. He served five years on the Arizona State Board of Accountancy, held leadership roles in the Arizona Department of Revenue and the IRS Liaison committees, and was a board member of the Arizona Society of Certified Public Accountants (ASCPA).

Outside of work, Fleming prioritized giving back, volunteering with the Mesa Arts Center Foundation, Mesa United Way, and the Midwest Food Bank. Since retiring in 2018, Fleming has mentored SOA students and, with his wife, recently began full-time missionary service for The Church of Jesus Christ of Latter-day Saints in Tacoma, Washington.

Fleming's advice to students reflects his values: "I would encourage them to focus on people and what they can do to help them and make their lives better. The most fulfilling thing for me has been seeing other people have success and joy and being able to contribute to that."

This year, the ASCPA honored Fleming with their prestigious Life Member Award, celebrating his dedication to the profession and lifetime spent lifting and serving others.

## JOY IN EVERY SEASON

**H**ow do you balance work and family life?" Many professionals grapple with this question throughout their careers. For Aftin Aaron (MAcc 2006), the answer doesn't involve trying to do everything at once. Instead, she focuses on finding joy in the moment and recognizing that each season of life calls for different priorities.

Aaron's personal and professional journey started at the BYU Marriott's School of Accountancy where she earned both her bachelor's and master's degrees and met her husband.

Reflecting on their time at BYU together, Aftin shares, "Going to a church school was a big benefit for both of us. It helped establish our values as a couple and as a family."

Those values guided Aaron through years marked both by professional progress and intentional pause. After graduation, she worked part-time in tax at Squire and Company. When her husband's career led their family to Arizona and later to Michigan, Aaron adapted by creating her own small tax practice that allowed her to work from home.

After a decade of running her business, Aaron welcomed her fourth child and



Aftin Aaron

chose to step away from work to focus fully on her family. Years later, she reentered the workforce at a local bookkeeping firm, where she now manages a team of three.

"If you want to have elements of work and family, you have to learn to be balanced and have trade-offs," Aaron shares. "I've got my family; I've got the work I do. I enjoy hobbies. I enjoy spending time with family and friends, and I'm happy living life."

Her mindset shapes the advice she shares with current SOA students: "Enjoy each season of life. Take advantage of the opportunities and adventures each season has to offer, and don't be in too big of a hurry to get to the next big thing."

# ALUMNI IMPACT HIGHLIGHTS



KIM MOORE

Kim Moore (MAcc 1998) is proof that accounting skills can be used anywhere. After starting a career in audit at Deloitte & Touche, she stepped away to focus on raising a family. Though her CPA license isn't being used currently, she's continued to apply her skills through tax prep, small business bookkeeping, and community service. Now living in Raleigh, North Carolina, Moore considers herself a "Jill-of-all trades," juggling roles as a substitute teacher, neighborhood volunteer, HR assistant in her husband's business, and newly called Young Women's president. She credits her SOA experience with giving her confidence and a versatile toolkit she still relies on today as she looks ahead to traveling more, supporting her two children, and serving in meaningful ways.



RYAN BORNEMAN

When Ryan Borneman (BS 2001) first joined Future Business Leaders of America (FBLA) in high school, he never imagined accounting would lead him to law school—and to his future family. Encouraged by a high school teacher, he set his sights on BYU, where he earned an accounting degree, met his wife, Jennifer (MAcc 2002), and later attended BYU Law. Now a partner at Duane Morris LLP in Philadelphia, Borneman frequently draws on his accounting background to strengthen legal arguments and interpret complex financial issues in litigation. When he's not attending his kids' baseball games, swim meets, or dance performances, he and his family enjoy cheering on the Phillies together.



BETHANY HUNSAKER

Once a self-described "rebel without a cause," Bethany Hunsaker (MAcc 2018) came to BYU determined to avoid accounting, until an introductory class changed her mind. Drawn to the field's structure and its connection to people, she has built a thriving career at Grant Thornton Advisors LLC, where she is now a senior manager in the Global Indirect Tax practice. Her work focuses on US state and local indirect taxes, helping clients navigate complex issues with clarity and confidence. She also recently coauthored "These Delivery Fees are Taxing," an article exploring retail delivery fees and transparency. Hunsaker enjoys spending time with husband Morgan (MAcc 2018), along with friends and family, traveling, and being near the water where she loves swimming, boating, and organizing game nights.



DAN SEGUIRE

Within three years of graduating, Dan Seguire (MAcc 1998) worked in 14 countries for PwC, gaining valuable experience and skills—especially during his time living in England. While in the UK, he developed a deep understanding of diverse political perspectives and business practices, which prepared him to lead international teams and manage global commercial bank activities. Today, Seguire serves as chief risk officer for BMG Money in Miami, Florida. Outside of work, he and his wife, Tricia (MAcc 1998), enjoy spending time with their four children. Seguire stays active through running, reading, cooking, birdwatching, and serving in his church and community.



PAULINE RICE

For Pauline Rice (BS 1989), people have always been central—whether connecting with coworkers, socializing at church, or sharing a good book. Taking a leap of faith, she attended BYU and earned her MAcc with an emphasis in tax. After working in public accounting, she joined Sprint (now T-Mobile), where she spent nearly 30 years. Now, as a state income tax manager, she oversees audits, planning, and compliance, and she values the strong friendships she's built at work. She and her husband, Brad, raised five children and are now proud grandparents. Anchored by faith through life's ups and downs, Rice encourages others to work hard, be kind, volunteer often, and find joy in learning and connecting, because people will always matter most.



NATHAN BURT

Nathan Burt (BS 2011) would never have guessed that 10 years after leaving BYU Marriott's School of Accountancy, he would become the CEO of Epic Trust Financial Group. After graduating, Burt earned his MAcc from Boise State University, where he gained valuable experience compiling research on statutory and case law related to state nexus issues. Now, as CEO of Guardian Financial Group, Burt oversees his small clients' business issues such as data management, insurance risks, payroll, and benefits. Outside of work, he enjoys spending time with his kids, often playing soccer and other family games.

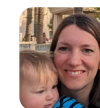
## Meet more of our alumni



Shelbi Clinger



Caleb Debenham



Stephanie Greenland



David Morrell



Michael Ryburg



Laura Walter



## TRUSTING IN GOD'S PLANS

When Jeffrey Pickerd graduated from BYU Marriott's School of Accountancy with his bachelor's and master's degrees in accounting, he knew he wanted to return as a faculty member someday. Now a new associate professor in the SOA, Pickerd has seen the Lord's hand guiding his journey back to BYU Marriott as he continued forward in faith.

Working toward his goal of returning to BYU and advancing its mission, Pickerd earned his PhD in accounting from the University of Massachusetts Amherst. During this time, he met his wife, Britny, through a mutual friend.



Pickerd and Britny were both BYU alumni who, to their knowledge, had never met before. As they packed up to move in together after their marriage, Britny found a note complimenting her piano playing from more than eight years before—signed by Jeffrey Pickerd.

The reappearance of Pickerd's long-lost note confirmed the newlyweds' faith that God had a hand in their lives and knew the best ways for them to proceed. Pickerd leaned on that assurance while he taught at the University of Mississippi, dreaming of one day making it back to the SOA.

In summer of 2024, his prayers and efforts were answered, and Pickerd returned to BYU with his wife and their three daughters.

Now, Pickerd begins a new journey to find the ways he can best contribute to the SOA. "If this position was just about being an accounting professor," he says, "I've done that for eight years. But how to be a BYU Marriott accounting professor? What does mission-inspired scholarship and inspired teaching look like? What does Christlike service look like?"

Pickerd hopes to live up to his potential and learn how best to serve the SOA and its students as he moves forward in faith.



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Jeffrey Pickerd

## PROMPTED NOT PLANNED

For Nicole Donahoo (MAcc 2020), the path to becoming an assistant professor at the BYU Marriott's School of Accountancy began with a breakup with her boyfriend—an ordeal that spurred Donahoo to turn to the Lord for guidance. Since then, she's learned that following the promptings of the Lord brings her joy, even when God's plans are different from what she had in mind.

When Donahoo returned home from her mission in Portugal for The Church of Jesus Christ of Latter-day Saints, she was at the mercy of the class schedule arranged by her mother, Jennifer Donahoo (BS 1994), an SOA alumna. Donahoo—somewhat grudgingly—attended the accounting class that she had been signed up for. "My mother was right. I loved it," Donahoo admits. She applied to the undergraduate program and later the graduate program in the SOA.

Things seemed to be lining up for Donahoo as she started her last year in the MAcc program: She had a job offer at a firm she liked, and she was dating a boy she was excited about. Then, her boyfriend broke up with her. Upset, Donahoo turned to the Lord for solace, asking a friend to give her a priesthood blessing.

While receiving the blessing, Donahoo felt impressed that Heavenly Father wanted her to get a PhD and become a professor. Despite having other plans, she began applying to PhD programs and decided to follow a prompting to



Nicole Donahoo



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attend the University of Illinois Urbana-Champaign (UIUC). Once she started the program, her initial reluctance gradually grew into excitement and after graduating from UIUC in 2024, Donahoo accepted a position at the SOA as an assistant professor.

Now married to the love of her life, Tyler Smith, and with her newborn son, Archer, Donahoo recognizes how the breakup and the events that followed led her to where she is today. "I've learned to listen to promptings and trust that God has a better plan for me than I have for myself," Donahoo reflects. "He knows exactly what He's doing."



## DRAWN BY THE LIGHT

Growing up, Ryan Sommerfeldt always thought he wanted to be a high school teacher. Upon entering BYU, he initially pursued chemistry, then physics, before finally taking an accounting class at his brother's suggestion, where "it just clicked." Now he is an assistant professor at the BYU Marriott's School of Accountancy with the aim of helping students progress both spiritually and intellectually.

While a student in the SOA's MAcc program, Sommerfeldt felt prompted to pursue a PhD, and he realized that becoming a professor in accounting would fulfill his love of teaching, math, and his newest interest in accounting. Sommerfeldt joined the PhD prep track and worked as a research assistant for now-retired professor Mark Zimbelman.

During this time, Sommerfeldt had an experience while taking a walk around campus. He had just become a father and it was exam week. "I stopped in the middle of the path and just looked around," he recalls. "It stood out to me that BYU is a really special place, because there are thousands of people walking around campus, and they're all being trained through the light of the gospel in their respective fields."

This experience led to Sommerfeldt realizing that he wanted to one day teach at BYU. Following graduation from the MAcc program, Sommerfeldt earned his PhD from the University of Illinois in 2021 and obtained a position at Washington State University (WSU) before he received an opportunity to return to his alma mater.



Ryan  
Sommerfeldt



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For Sommerfeldt, working with the students at the SOA has been a dream come true. "We've got a lot of students who are very smart, they have testimonies, and I can help show them how to put those two together," Sommerfeldt says. "They can use that influence in their lives and in the business world to shape society and make the business world a more Christlike place."

## BUILDING A FOUNDATION IN HEALTHCARE LEADERSHIP

When BYU Marriott's School of Accountancy Associate Director Bill Tayler began exploring how BYU could contribute to healthcare in 2016, he could never have imagined it would lead to the BYU Marriott Healthcare Leadership Collaborative, a campus-wide effort aimed at developing leaders in the healthcare industry. Nor could he have foreseen that, eight years later, the announcement of a new medical school would place BYU in a position to further Healthcare Leadership's mission of transforming healthcare through Christlike leadership.

Reflecting on Healthcare Leadership's beginnings, Tayler recalls SOA students asking how they could get involved in healthcare. As conversations about



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healthcare gained momentum, a committee was formed under Tayler's leadership to explore possibilities. This work led to the introduction of healthcare leadership courses and a scholarship, officially marking the start of Healthcare Leadership at BYU Marriott.

Since then, Healthcare Leadership has taken off, evolving into a vibrant network of students, faculty, and alumni preparing future healthcare leaders. Today, it encompasses the Healthcare Leadership Minor with hundreds of students, a student association surpassing 740 members, and job support that has placed more than a thousand students at more than 200 companies. Classes, career fairs, and an annual professional conference provide what Tayler calls a "healthcare flavor" to complement students' academic backgrounds.

With these resources and an extensive network of more than 10,000 alumni, students, and professionals, Healthcare Leadership lays a solid foundation in healthcare as BYU starts the process of building a new medical school, forming an ecosystem that fosters research, student development, and ongoing collaborations with healthcare leaders.

"Many have felt like healthcare is an area where BYU could be making a difference," says Tayler. "With Healthcare Leadership and with a new medical school on the way, it's clear that, yes, BYU can and will be making a big difference in healthcare."



# FACULTY RESEARCH & PUBLICATIONS

**Brant Christensen**, "Costs and Benefits of a Risk-Based PCAOB Inspection Regime," *Accounting, Organizations, and Society*

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**Travis Dyer**, "Media Conglomeration, Local News, and Capital Market Consequences," *Management Science*

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**David Wood**, "The Dark Side of Robotic Process Automation," *Accounting Horizons*

**David Wood**, "Patience is Key: The Time It Takes To See Benefits From Continuous Auditing," *Accounting Horizons*

Faculty  
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# FOLLOWING LIFE'S TRAIL MARKERS

As an avid hiker, first-year MAcc student and scholarship recipient Abraham Reyes knows the importance of following trail markers. Reflecting on his journey to BYU Marriott's School of Accountancy, Reyes sees how God has placed guiding signs in his own life, leading him to where he is today.



Abraham Reyes



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Originally from Oaxaca, Mexico, Reyes returned home after serving a mission in Salt Lake City for The Church of Jesus Christ of Latter-day Saints and began attending school locally, but something didn't feel right. During a visit to Ensign College, Reyes had a chance meeting with a professor who introduced him to accounting—and that changed everything. The more Reyes learned about the field, the more inspired he became. With a renewed sense of purpose, he immediately applied to Ensign College and started pursuing a bachelor's degree in accounting.

As graduation neared, another trail marker appeared in the form of SOA Associate Director Troy Lewis. With the SOA focused on expanding opportunities to students at other schools, Lewis visited Ensign to promote the SOA's MAcc program and met Reyes. Initially planning to work for a year to afford schooling, Reyes instead applied to the BYU Marriott MAcc program with Lewis's encouragement, trusting that God was directing him. Upon acceptance to the program, he was amazed and deeply grateful to receive a full-tuition scholarship.

Reyes credits every guiding mark that has brought him to where he is, seeing God's hand in his professors, the friends he has made in the MAcc program, and the generosity of SOA alumni contributions that have allowed him to continue his schooling. He hopes to pay it forward, affirming, "If I am successful in any way, I want to try and give back to new students the same way the alumni helped me."



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