



# SCHOOL OF ACCOUNTANCY

## Ground Broken for Tanner Building Addition

The planned addition to the N. Eldon Tanner Building is officially underway after ground was broken west of the current Tanner Building on 25 April 2007. The groundbreaking ceremony was conducted by President Cecil O. Samuelson, with Elder W. Rolfe Kerr of the Seventy and commissioner of Church Education, presiding over the activities. Elder J. Willard Marriott, Jr. and Richard E. Marriott, members of the N. Eldon Tanner family and the Marriott School's National Advisory Council, faculty, students, and other guests were in attendance.

Planning for the project began in late 2005, with Richard S. Dalebout leading the design committee. The addition includes twelve classrooms, several faculty and administrative offices, a New York-style deli, student lounges, and more than

thirty-five "team rooms" for student use.

"The addition is greatly needed," says Dean Ned C. Hill. "Enrollment in our programs has grown by more than 50 percent since the Tanner Building was completed nearly twenty-five years ago. The expansion will add 76,000 square feet of space

to better serve our students and to enhance the learning environment with state-of-the-art teaching facilities and study areas."

The project also includes a three-level, open-air parking structure directly north of the existing building. The addition and parking structure are expected to be completed by the end of August 2008.

The N. Eldon Tanner Building



L to R: John Tanner, Susan Tanner, Elder Rolfe Kerr, Bill Marriott, President Cecil O. Samuelson, Dick Marriott, Dean Ned Hill, and K. Fred Skousen.

originally opened in 1983, the first building on BYU's campus to be funded entirely by private contributions. The addition will also be completely funded by donations, beginning with a sizeable gift from the Marriott family foundation; a large gift from the N. Eldon Tanner Trust; and contributions from the school's National Advisory Council, faculty, and staff.

## Christensen Teaches Study Abroad Program in Italy

Ted Christensen, associate professor of accounting and Warnick Deloitte Touche Fellow, taught intermediate financial accounting and cost accounting in a study abroad program in Italy during Winter Semester 2007. BYU recently joined a consortium of thirty universities from all over the United States, the Consortium Institute of Management and Business Analysis (CIMBA), that participate in this program. Students from consortium schools can study on the CIMBA campus in Paderno del Grappa, Italy, for a semester or term. All classes are taught in English and the credits transfer back to the students' home universities.



two "travel weeks," which allow students (and faculty) to see Europe. While the school has a no-absence policy and classes are very rigorous, the program encourages students to have fun and travel when classes are not in session

During the program, Christensen, his wife, and their six children lived about an hour northwest of Venice. The Christensens were able to see much of Northern Italy and visit several surrounding countries including: France, Germany, Austria, England, Slovenia, and Croatia.

The Christensens enjoyed the incredible educational experience. In addition to visiting hundreds of churches, museums, and places of historical

significance, Christensen learned to speak Italian reasonably well. The family enjoyed attending church in an Italian branch. He highly recommends this experience to students and other faculty.

### CONTENTS

Director's Message .....	2
Faculty Updates .....	3
Student Updates .....	4
BAP Club .....	6
Alumni Updates .....	6
Student Highlight .....	8

## With Gratitude

by Kevin D. Stocks



When I chose a career in education, I did so knowing quite a bit about the profession. My father was a professor at BYU during my teenage years, and I learned from him the joys and irritations of teaching, challenging students, and grading papers. I spent many hours in his labs as he tried to explain his research and the importance of doing research. However, one area of being a professor that my father did not mention is that of working with external stakeholders. Perhaps it was because he was in botany rather than accounting!

We who teach in the SOA quickly become aware of the tremendous support we receive from you—our alumni, recruiters, and friends. Without mentioning names, let me share a few examples of the support you provide.

Shortly after becoming the director of the SOA, I received a call from a couple who wanted to set up an endowment, the interest from which could be used annually to provide funding for student research assistants—a working scholarship of sorts. This endowment now funds student research, conference attendance, and other activities where students gain a broad range of experience.

Another family funds scholarships for students in the accounting junior core. Students in each section of the core nominate three or four peers who exhibit traits of leadership, friendship, and professionalism. The students who receive the most nominations are recognized and given scholarship funding.

Additionally, a great number of alumni donate generously through the annual fund-raising process. These funds are often augmented by matching firm or company donations. We even have several faculty members who donate their book royalties to the SOA.

The SOA receives tremendous support in the classroom in addition to financial support. In early January 2007, I received a call from a professor of a communications course for MAcc students. This professor was lamenting the fact that accounting students did not quite grasp the importance of good communication skills. It only took one phone call and a small firm in California agreed to send a partner-level individual to speak on the issue. This willingness to serve our students is manifest in multiple instances each semester.

We also receive tremendous support in the form of materials and training. A few audit professors were speaking with a firm about the need for a hands-on case or set of materials to help students experience auditing. Because of that conversation, we now have some sophisticated equipment and materials that are used to simulate a manufacturing environment that provides our students with hands-on audit experience. Another firm teaches our students teamwork over a three-day period using a professional race car and drivers. All of our tax students also receive their own copy of the Internal Revenue Code because of the generosity of another firm.

I believe that the SOA has evolved over the years to become one of the best accounting programs in the country. We have great students, a unique and challenging program, good faculty and staff, and simply outstanding support from you—our alumni, recruiters, and friends. It is through your support that we have been able to get to where we are today. Likewise, it will only be with your continued support that we will grow and improve. Thank you!

Kevin D. Stocks  
Director

## Rankings and Events

▶ The 2007 annual *Financial Times* ranked BYU's accounting program number one, giving the SOA the "Best in Accountancy" title according to the global ranking of business schools.

The criteria used in the rankings focus on alumni salaries and career development, the diversity and international reach of the school and its MBA program, and the school's research capabilities.

▶ *BusinessWeek* recently ranked the SOA No. 1 among undergraduate accounting specialty schools.

▶ The SOA will host the fourth annual BYU Accounting Research Symposium 18–20 October 2007. For more information, visit [marriottschool.byu.edu/conferences/AccountingSymposium](http://marriottschool.byu.edu/conferences/AccountingSymposium).

## SOA Board of Advisors

Dave M. Allen—Grant Thornton

Alan Chipman—PricewaterhouseCoopers

Manny Fernandez—KPMG

Hugh Hall—PricewaterhouseCoopers

Brian Hancock—Whirlpool

Curt Hildt—Deloitte & Touche

Richard B. Hutchins—Novogradic & Company

David Jolley—Ernst & Young

David L. Larsen—Duff & Phelps, LLC

Dennis Malloy—KPMG

John H. Mullen—WTAS

Matt S. Owen—The Walt Disney Company

Mark Stevens—Deloitte & Touche

Kenneth L. Tracy—Ernst & Young

Neal West—Moss Adams

E. Bradley Wilson—Grant Thornton

## Editorial Board

Kevin D. Stocks—publisher

Robert L. Gardner—editor

Shannon Charles—associate editor

Ted Christensen—associate editor

Nina Whitehead—art director

Jessica Hardy—student writer and editor

## Faculty in the News



**Don Livingstone** was called as mission president to the Democratic Republic of Congo Kinshasa Mission. He and his wife, Marsha, reported to the MTC in June 2007.

None of their children will accompany them as their youngest son, Andrew, will begin his mission next January.

Livingstone came to the Marriott School in 1994 after twenty-nine years with Arthur Andersen in San Francisco and Los Angeles. He taught in the SOA junior core from 1995 to 2001, served as director of the Center for Entrepreneurship from 1995 to 2007, and has developed classes in entrepreneurship and real estate development. Livingstone has also served as a board member for many public companies and the Polynesian Cultural Center.

The Livingstones are excited to serve these wonderful African saints. “The church is relatively new in the five countries in this mission, but their faith and activity is strong,” Livingstone says. “Now if we can only learn French...”



**Lee Radebaugh** has succeeded Brooke Derr as director of the Kay and Yvonne Whitmore Global Management Center. The GMC is proud to be a part of one of only

thirty-one universities nationwide that houses a Center for International Business Education and Research (CIBER).

Radebaugh previously served as director of the GMC when it first received funding from 1990 to 2000 and has also served as director of the SOAIS.

## National Accounting Award Given to Kevin Stocks



Singled out from professors across the nation, BYU professor and School of Accountancy Director Kevin Stocks was recently recognized for displaying excellence in accounting education.

Stocks was awarded the annual Joseph A. Silviso Faculty Award of Merit by the Federation of Schools of Accountancy (FSA), a national organization dedicated to the development of accredited accounting programs. Stocks was selected for his involvement in accounting education as well as in the organization itself.

“It’s a nice personal recognition, but more importantly it acknowledges BYU as one of the leading schools in the accounting field,” Stocks says of his award.

The award is given to an individual who notably contributes to the field in areas such as research, service to the profession, or curriculum and program development. Dan Hollingsworth, president of the FSA, says Stocks is well known across the nation for his work.

“He has served in accounting education for many years, has been involved in many committees, and was also president of the FSA in the past,” Hollingsworth says.

“During the four years that Kevin has been the department chair, he has continued to make the program more excellent all the time,” says W. Steve Albrecht, Marriott School associate dean and former director of BYU’s School of Accountancy.

Stocks has also been nominated as the president-elect of the Accounting Program Leadership Group, another organization promoting excellence in accounting education. This position is expected to become effective in August.

Stocks is supported in his work by his wife, Donna. They have five children.

## 2006 Faculty Publications

(SOA faculty names bolded)

**Albrecht, W. Steve**, Ned C. Hill, and Conan C. Albrecht. “The Ethics Development Model Applied to Declining Ethics in Accounting,” *Australian Accounting Review*.

Anderson, B. B., J. V. Hansen, P. B. Lowry, and **Scott L. Summers**. “Standards and Verification for Fair-Exchange and Atomicity in E-Commerce Transactions,” *Information Sciences*.

Anderson, B. B., J. V. Hansen, P. B. Lowry, and **Scott L. Summers**. “The Application of Model Checking for Securing E-Commerce Transactions,” *Communications of the Association for Computing Machinery (CACM)*.

**Black, Ervin** and Thomas Carnes. “Analysts’ Forecasts in Asian-Pacific Markets: The Relationship Among Macroeconomic Factors, Accounting Systems, and Accuracy,” *Journal of International Financial Management and Accounting*.

**Burton, F. Greg**, Maribeth Collier, and Brad Tuttle. “Market Responses to Qualitative Information: The Role of Individuals With Conservative Versus Extreme Beliefs,” *Accounting, Organizations and Society*.

Eames, Michael, **Steven Glover**, and Jane Kennedy. “Stock Recommendations as a Source of Bias in Earnings Forecasts,” *Behavioral Research in Accounting*.

**Glover, Steven, Douglas Prawitt**, and David Wood. “Publication Records of Faculty Promoted at the Top 75 Accounting Research Programs,” *Issues in Accounting Education*.

**Glover, Steven, Douglas Prawitt**, and **T. Jeffrey Wilks**. “Why Do Auditors Over-Rely on Weak Analytical Procedures? The Role of Outcome and Precision,” *Auditing: A Journal of Practice and Theory*.

**Heninger, William G.**, Alan R. Dennis, and Kelly McNamara Hilmer. “Individual Cognition and Dual-Task Interference in Group Support Systems,” *Information Systems Research*.

Krumwiede, Kip R. and **Shannon L. Charles**. “Finding the Right Mix: How to Match Strategy and Management Practices to Enhance Firm Performance,” *Strategic Finance*.

Martin, Roger, Jay Rich, and **T. Jeffrey Wilks**. “Auditing Fair Value Measurements: A Synthesis of Relevant Research,” *Accounting Horizons*.

Meservy, R., M. Romney, and **Mark F. Zimbelman**. “Certified Fraud Examiners: A Survey of Their Training, Experience and Curriculum Recommendations,” *Journal of Forensic Accounting*.

**Paik, Gyung H.** and Kip R. Krumwiede. “The Survival of Firms that Take Special Charges for Restructurings and Write-offs,” *Academy of Accounting and Financial Studies Journal*.

**Stewart, Dave N.** and Steven C. Thompson. “New Flexibility for Boot Allocation in Corporate Reorganization,” *Tax Strategies*.

**Stice, Earl K.** and **James D. Stice**. “Motivation on Day One: The Use of Enron to Capture Student Interest,” *Journal of Accounting Education*.

### Textbooks

SOA faculty authored thirteen textbooks during 2006.

## SOA Student's Team Wins 2007 Business Plan Competition

MAcc student Josh Robbins and his team members were named winners of the BYU 2007 Business Plan Competition for their entry Calle, a company that is striving to become a premier brand for street soccer players. Along with their first place finish, they received a cash prize of \$52,500 as well as several in-kind services.

During the competition which began in November 2006, Robbins and his teammates worked to distinguish Calle from among 140 idea pitches, forty-three original business plans, eight semi-finalists, and three final teams that presented their business plans on 30 March 2007.

"The Business Plan Competition has done an amazing job and has offered us fabulous opportunities," Robbins says. "We are going forward very strongly and are expecting a lot of success for the company."

Calle means "street" in Spanish, and because the Calle brand is the only label

solely dedicated to street soccer, Robbins and his teammates hope to popularize street soccer under its name much like Rollerblade did for in-line skating. The company's products are already available in nine retail stores across the United States.

The individuals involved with Calle include Josh Robbins, an SOA MAcc student from Bountiful, Utah; Klane Harding, a pre-communications major from Lindon, Utah; Steve Magleby, a Spanish major from Darnestown, Maryland; Morgan Gilliam, a Latin American studies major from Arlington, Texas; Travis Winn, a business management and entrepreneurship major from Bakersfield, California; Tyler Winn, a graphic design major from Bakersfield, California; and Joseph Allen, an accounting major at BYU-Hawaii from Dayton, Ohio.

Gary Williams, faculty advisor for the

competition, says he believes each of the final teams will be successful.



"This competition allows students to apply their skills in real-world situations, to learn the dynamics of working in groups, and to actually launch businesses," Williams says. "I believe all three of these companies will launch and this demonstration of performing outside of the classroom really adds credibility to BYU."

The competition, founded in 1993 by BYU's Center for Entrepreneurship, is recognized as one of the top-tier business plan competitions in the nation in terms of prizes and participation. Successes from past Business Plan Competitions include 1-800-CONTACTS, uSight, Property Solutions, and Alianza.

## SOA Competes in First Annual KPMG National Audit Case Competition

Teams of accounting students from twenty-two of the nation's top universities accepted invitations to perform some of the most challenging tasks that auditors face as part of a new competition sponsored by KPMG International's Global Services Centre and the KPMG Foundation. The six-week KPMG National Audit Case Competition (KNACC) began 29 January 2007.

The team representing BYU and the SOA was chosen as one of the five final teams invited to New York City on 16 April to make presentations and answer questions posed by a panel of judges including scholars, audit committee members, and KPMG partners. Each member of the five final teams received \$2,500, with the top three teams receiving additional cash prizes.

The SOA team consisted of Adam Marchant from Salt Lake City, Utah; Blake Ballard from Payson, Utah; Kristen Green from Boise, Idaho; and Tracy Farr from

Greensburg, Pennsylvania. Professor Mark Zimelman served as faculty advisor.

"We are committed to supporting innovative audit education programs," said Henry Keizer, vice chair—audit, of KPMG LLP. "Today's students want to be challenged, and this competition will put them to the test in a new and exciting way."

The student teams used a web-based application designed by KPMG International's Global Services Centre that simulated a series of interactions between a KPMG audit partner and members of the student audit team.

The judges not only looked for scholarly preparation and technical proficiency, but also offered challenging questions to help determine each team's depth of preparation and knowledge.

"The KNACC provided an extremely valuable learning experience. In addition to testing our analytical and technical abilities, the competition required a high level of teamwork," Marchant says. "We hope that this year's inaugural KPMG competition will lead to a long-standing tradition of success for SOA students."

While in New York, the team visited SOA Professor Jeff Wilks who is currently working for the FASB, attended the Broadway play *Mary Poppins*, and toured NBC studios.



L to R: Ruth Olsen (KPMG), Kristen Green, Tracy Farr, Adam Marchant, Blake Ballard, and Mark Zimelman.

## SOA Student Awards and Honors

At the annual Beta Alpha Psi banquet held on 12 April 2007, the SOA recognized top students in the undergraduate and graduate SOA programs.

### OUTSTANDING PROFESSIONAL STEM STUDENT

**Sean C. Prince** from Herndon, Virginia, will be graduating with his MAcc in December 2007. He completed internships with Freddie Mac in 2005 and Deloitte in 2006. Prince has accepted a full-time position as a postgraduate technical assistant with the FASB.

### OUTSTANDING TAX STEM STUDENT

**Jessica Hardy** from Bakersfield, California, graduated with her MAcc in April 2007 and will be working for Wealth Tax Advisory Services in San Francisco. Jessica is married to Daniel Hardy, a biology master's student who will be attending dental school at UCSF in the fall.

### OUTSTANDING ACCOUNTING B.S. STUDENT

**J.T. Davis** from Plano, Texas, graduated with his BS in April 2007. Last summer, J.T. worked on the Goldman Sachs International trading floor in New York as a financial analyst. He is the president of the Investment Banking Club and serves as the head of research for BYU's Global Equity Fund.

### SOA DIRECTOR'S AWARDS

**Tiffany Bishop** from Buffalo, New York, and Orem, Utah, graduated with her MAcc (tax stem) in April 2007. She will begin work with Ernst & Young in Salt Lake City. She loves running and recently completed the Moab Half-Marathon.

**Jason Bond** from Valencia, California, graduated with his MAcc (professional stem) in April 2007 and has accepted a national research rotation with Ernst & Young in New York City. He is an avid scuba diver and snow skier.

**Matthew Lingenbrink** from Silverdale, Washington, graduated with his MAcc (professional stem) in April 2007 and will begin work at Bain & Company. He plans to eventually return to school for a PhD.

### Joshua Madsen

from Sandy, Utah, will graduate with his MAcc (professional stem) in December 2007. He has completed internships with KPMG in Houston; Kamdar & Co. in Lindon, Utah; and Orland Translation Services in Poland. He will apply for PhD programs this fall.

**Breann Pearson** from Orem, Utah, graduated with her MAcc (tax stem) in April 2007. She will begin work with Ernst & Young in Seattle in July. Breann loves teaching and hopes to teach accounting at the university level later in her career.

### OUTSTANDING FSA STUDENT

**Alicia Ingalls** from Claremont, California, graduated in April 2007. After spending the summer touring with the Folk Dance team, she will begin working on the audit team with KPMG in Salt Lake City.

### OUTSTANDING UACPA STUDENT

**Marin Arnell** received a bachelor's degree in zoology from BYU and then began the MAcc program in tax. She has accepted a full-time position with Wealth Tax Advisory Services in McLean, Virginia, upon graduation with her MAcc (tax stem).

### KIMBERLY BARON SCHOLARSHIPS

**Kristi Chase** from Fort Collins, Colorado, will graduate in April 2008 with her MAcc (tax stem). During Winter Semester 2007, she completed an internship with Sample and Bailey, CPAs in Fort Collins, Colorado. She is married to Joseph Chase.

**Matthew Daley** from Manteca,



Award recipients, L to R: Joshua Madsen, Marin Arnell, Breann Pearson, Matthew Lingenbrink, Jessica Hardy, Tiffany Bishop, Jason Bond, and Alicia Ingalls.

California, will graduate in April 2008 with his MAcc (professional stem). He and his wife, Kimberly, are in San Francisco while he interns with KPMG Forensics.

**Alexander Lowry** from Golden, Colorado, will graduate in April 2008 with his joint MAcc/JD (tax stem). This summer he will intern with Ernst & Young in Chicago. He and his wife, Diane, have a daughter, Makayla (seven months).

**Brent Mills** from Rexburg, Idaho, will graduate in April 2008 with his MAcc (professional stem). This summer he will complete an internship with Deloitte in Seattle. He and his wife, Diane, have a daughter, Aubrey (thirteen months).

**David Ollman** from Seymour, Indiana, will graduate in April 2008 with his MAcc (professional stem). He and his wife, Katie, are in Denver while he interns with KPMG.

### STRATFORD SCHOLARSHIPS

The following accounting students were awarded Stratford Scholarships in Fall 2006:

Ryan Ahlstrom from Orem, Utah; Kevin Butler from Sunnyvale, California; Craig Chilton from Bountiful, Utah; Brant Christensen from Columbus, Ohio; Michael Collett from Salem, Utah; Greg Hawes from Crystal, Minnesota; Kate Holt from Bountiful, Utah; Lisa Hortin from Orem, Utah; Lauren Inouye from Herndon, Virginia; Steven Jamison from Idaho Falls, Idaho; Jeff Lark from St. George, Utah; Kari Olsen from Layton, Utah; Dirk Rasmussen from Kingwood, Texas; Jacob Robison from Flowell, Utah; Drew Scown from North Salt Lake City, Utah; Ryan Thorpe from Mansfield, Texas; Caleb Weiler from Lilburn, Georgia; Ben Wheeler from Provo, Utah; and Brady Williams from Vernal, Utah.



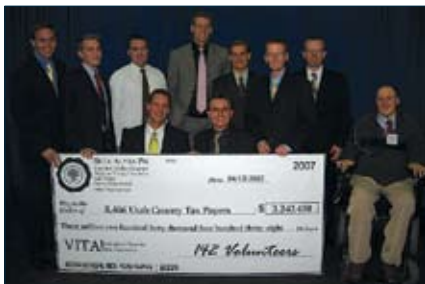
Baron scholarship recipients, L to R: Alex Lowry, David Ollman, and Brent Mills. Also present were Kimberly Baron's parents, Joyce and Clark.

## Beta Alpha Psi

### VITA

Once again we set out to help the community and our fellow BYU students get their taxes done! We made some improvements to our operations and found a new and more convenient location this year—the accounting lab in the Lee Library. With generous donations from the School of Accountancy, the Marriott School, and the United Way, we were able to purchase twelve new computers, a new printer, and other necessary items over the last two years. With these tools in hand and an army of excellent student volunteers, we were able to do 3,750 tax returns—about 750 more than we did last year. The total dollar amount of tax refunds associated with the tax returns we filed was \$3,240,428—yes, that's right \$3.24 million. Way to go, volunteers!

We'd like to especially thank and recognize Jonathan Liljegren (first-year MAcc) for his vision in expanding this service and Marshall Mortley (junior core) for his many hours as the VITA chair for Beta Alpha Psi. Finally, we would like to recognize the more than eighty front-line workers who volunteered in the VITA lab over the ten weeks we were open.



### Chapter Meetings

We heard from many companies this semester and learned about a wide variety of career options. Goldman Sachs spoke on investment banking and other careers outside of public accounting. Joseph Eve presented on auditing Indian reservations, and Moss Adams discussed working for a regional firm. Beta Alpha Psi continues to offer students an education outside the textbooks and classroom.

## SOA Alum Successful in Seattle



Neal West grew up in Arlington, Washington, and left high school a year early to begin school at Ricks College. After one year at Ricks, he was offered a full scholarship to BYU where, in December 1978, he graduated magna cum laude with his BS in accountancy. Upon graduation, he immediately went to work for Moss Adams LLP in Everett, Washington.

After seven years in Everett, West transferred to Los Angeles to run the audit practice for that office. In 1992, he was named managing partner of the Orange County, California, office. In 1996, West returned to Seattle to assume the role of director of assurance services. Two years ago, he was named the firm's first chief practice officer.

As chief practice officer, West oversees the firm's professional practice group, including the tax and assurance practices. He leads the firm's risk management program and is also responsible for oversight of the firm's training and development group.

West is grateful to be surrounded by great people who have helped make his career "truly enjoyable." West also recognizes the exceptional quality of partners and people at Moss Adams. "Their values, commitment to excellence and professionalism, and caring attitudes have kept my career energized," West says.

West is a registered CPA in both Washington and California. He is a member of the AICPA's Center for Audit Quality Professional Practice Executive Committee as well as a member of the Board of Advisors to the SOA. He previously served on the AICPA's Center for Public Company Audit Firms Executive Committee, the Securities and Exchange Commission Practice Section Executive Committee, and the Assurance Services Executive Committee. He was a charter member of the Special Committee for Enhanced Business Reporting and served on the AICPA's Performance Measures Task Force.

West met his wife, Cindy, in a bowling class at Ricks College in January 1976. Struck by love at first sight, they were engaged about three months later and were married in the Idaho Falls temple that summer. This July they will celebrate their thirty-first anniversary.

West and his wife have two children: Ryan (28) and Shannalyn (25). Ryan graduated from the University of Washington (UW) with a degree in political science and then earned a master's degree in molecular biology from Eastern Washington University. He currently works at a cancer research firm in Seattle. Shannalyn also graduated from UW with a BS in social science and is employed as a paralegal for a law firm in Seattle. She was married a year ago in Hawaii.

West feels blessed to have his two children each living within a few minutes of his home on the shore of Lake Sammamish. They are very close as a family, and West has enjoyed the transition from being a parent to being a friend to Ryan and Shannalyn.

West's hobbies include collecting and tinkering with his two hot rods, a 1955 Chevy and a 1957 Chevy, as well as a classic 1973 Honda motorcycle. He enjoys riding his motorcycle around the western United States. He and Shannalyn also enjoy motorcycle road racing and have attended events throughout the United States.

*Your fellow classmates would love to hear from you. Please send your updates so we can include them in the next newsletter.*

### **CLASS OF 1959**

**William A Veritsky** retired from a career in accounting in November 1992. Currently he enjoys looking after his investments and serving as a stake clerk in the Sudbury Ontario Stake. He has suffered from a chronic fatigue syndrome (CFS) most of his life.

### **CLASS OF 1968**



**Miriam Kotahalian McFadden** was inducted into the Salt Lake Board of Realtors Hall of Fame for her outstanding performance in real estate sales and involvement in the real estate industry. She was president of the Salt Lake Board of Realtors in 1996 and

Realtor of the Year in 1999. Besides her sales activities, she is currently serving as a director of Wasatch Front Multiple Listing Service.

### **CLASS OF 2002**

**Jeremy Cooper** attended law school upon graduation and is currently working as a law clerk at Jeffrey Burr, Ltd. He and his wife have three sons. Cooper enjoys playing basketball, watching BYU football, and boating.

### **CLASS OF 2006**

**Ean Crawford** is currently in his first year as a PhD student in organizational behavior at the University of Florida in Gainesville, Florida. He and his wife, Astyn, had their first baby 13 June—Emery Samuel Crawford. The Crawfords still keep up with the Cougars and Ean shows his loyalty by constantly wearing his Marriott School hat.

## **Farewell and Welcome**

We would like to thank Jessica Hardy for her outstanding work as student editor of the SOA newsletter during the past two years. We wish her the best of luck in her new job in San Francisco and welcome our new student editor, Valerie Funk.



*Jessica Hardy*



*Valerie Funk*

## **Keep in Touch**

Please take a moment and let us know about you, your family, your activities, and anything else of importance in your life. We look forward to hearing from you.

NAME \_\_\_\_\_ CLASS OF \_\_\_\_\_

PHONE NUMBER ( \_\_\_\_\_ ) \_\_\_\_\_ EMAIL \_\_\_\_\_

HOME ADDRESS \_\_\_\_\_

CITY \_\_\_\_\_ STATE \_\_\_\_\_ ZIP \_\_\_\_\_

PROFESSIONAL INTERESTS—RECENT INFORMATION CONCERNING CAREER DEVELOPMENT

---

---

---

PERSONAL INTERESTS—INFORMATION ABOUT YOU AND YOUR FAMILY AND OTHER AREAS OF YOUR LIFE

---

---

---

**Don't forget to  
update your address  
and other personal  
information on your  
alumni portal at  
[marriottschool.byu.edu](http://marriottschool.byu.edu)**

Email to [soanewsletter@msmmail.byu.edu](mailto:soanewsletter@msmmail.byu.edu) or mail to SOA Newsletter Editor, Brigham Young University, 560 Tanner Building, Provo, Utah 84602. Please include a picture.

## SOA Team Competes in National PwC xTax Competition

Congratulations to the “Accountanators,” BYU’s winning xTax team that was invited to compete in the National xTax Competition in Washington, D.C. The xTax competition, which has been sponsored by PricewaterhouseCoopers for the last five years, began this year with a local competition at thirty-five universities. The winning team at each university then submitted a video of its presentation to a national team of judges that selected five teams for the national competition. BYU has been invited to nationals every year since the competition’s inception.

The competition required teams to design and then present a tax system proposal for the fictitious country of Wisteria. The teams were given the facts of the case two weeks prior to their presentations and were allowed up to fifteen hours per team member of preparation time.

Each five-person team is required to have at least one participant who is a

junior and two who are sophomores. This year, the SOA team included: Jed Eastman, a MAcc student from West Bountiful, Utah; Jon Osmond, a MAcc student from Provo, Utah; Aaron Zimbelman, a junior from Provo, Utah; Janet Galeria, a sophomore from Thousand Oaks, California; and Tracy Farr, a sophomore from Greensburg, Pennsylvania. Professor John Barrick was the team’s faculty advisor. Eastman and Zimbelman were both on last year’s xTax team, which won the Alexander Hamilton Award, the competition’s top honor.

Nine teams competed at PwC’s competition at BYU in November 2006. As the winner of the SOA competition, the Accountanators won \$1,000. The National Competition was held 25–26 January at PwC’s national tax office in Washington, D.C., where the team won \$10,000. Before the competition, the team had the opportunity to tour the Capitol with Bill Archer, former chair of the House of

Representatives.

“The xTax competition provides an opportunity for students to engage in a tax policy debate with other leading universities across the country and requires students to demonstrate strong presentation skills and the ability to think creatively,” Professor John Barrick says. “These are skills where BYU students often excel.”



*L to R: John Barrick, Jed Eastman, Tracy Farr, Aaron Zimbelman, Jon Osmond, and Janet Galeria.*

SCHOOL OF ACCOUNTANCY  
BYU MARRIOTT SCHOOL  
560 TANNER BUILDING, PROVO, UT 84602

**ADDRESS SERVICE REQUESTED**

---

NONPROFIT  
ORGANIZATION  
U.S. POSTAGE  
PAID  
PROVO, UTAH  
PERMIT NO. 49

---