



# SCHOOL OF ACCOUNTANCY

BRIGHAM YOUNG UNIVERSITY | MARRIOTT SCHOOL OF MANAGEMENT | WINTER 2006

## SOA Professors Helping Set National Standards

Two SOA professors have been selected to fill important positions in the profession related to standard setting. The American Institute of Certified Public Accountants appointed Professor Douglas Prawitt, who has been at BYU since 1993, to the Auditing Standards Board. Assistant Professor Jeffrey Wilks, who has been at BYU since 2000, has been selected to serve as an academic fellow to the Financial Accounting Standards Board.

“We encourage faculty to get out and get relevant experience, and these opportunities will provide experience at the highest level,” says Kevin Stocks, director of the School of Accountancy.

During his three-year appointment to the Auditing Standards Board, which started in January, Prawitt will remain on campus. Wilks will take a leave of absence and move to Norwalk, Connecticut, in June to complete his two-year term with the FASB.

Serving as the only academic member of the Auditing Standards Board, Prawitt’s



Douglas Prawitt



Jeffrey Wilks

nomination stemmed from his work as a member of the Committee of Sponsoring Organizations (COSO) Enterprise Risk Management Advisory Council.

The Auditing Standards Board, which consists of nineteen members, is responsible for setting auditing standards for private companies, non-profit organizations, and state and local governments.

“It’s been a time of real challenge and real change for the auditing profession,” Prawitt says. “My goal is to try to help the auditing profession navigate the difficult waters in which it finds itself in the

aftermath of Enron and Arthur Andersen.”

While Prawitt will be setting standards for auditing practice, Wilks will be assisting the Financial Accounting Standards Board to set standards for financial reporting.

At the FASB, the Academic Accounting Fellow serves as a research resource for the staff by interpreting and communicating research materials that relate to various topics of interest to the FASB.

By being involved with current accounting issues firsthand, Wilks hopes he will be better able to teach those issues.

“My goal is to come to know everything there is to know about current financial reporting issues so I can come back to BYU and teach from a very different perspective,” Wilks says.

Although many benefits await both Wilks and Prawitt, these opportunities will also help the SOA to remain on the cutting edge of current standards in the profession.

## Rubber Hits the Road for BYU Accounting Students

“Ladies and gentlemen, start your engines!” Roughly 250 Marriott School accounting students recently participated in The Pit Crew Challenge, sponsored by PricewaterhouseCoopers. The team-building event took place Thursday and Friday, 8-9 September, in the Harmon Building parking lot and Saturday, 10



September, in the Wilkinson Student Center parking lot.

The challenge divided the students into seven-member pit crews. Their task: change four tires on a real race car as it screeches to a halt in the pit and get it back on the track as quickly as possible. After brief instructions about their responsibilities, it was time for a pit stop.

“This is not about the race car,” says Bob Parker, facilitator of The Pit Crew Challenge. “This is about working together as a team.” Parker has spent seventeen years training top company executives.

Pit Crew, cont. p. 4

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## A Look Back

by Kevin D. Stocks



In October we held the second annual BYU Accounting Research Symposium here on campus. We asked K. Fred Skousen to speak at the beginning of the symposium about the history of the accounting program at BYU. K. Fred delivered a wonderful review of the developments within the accounting program and the impact these developments have had on accounting education at both regional and national levels. K. Fred spoke about the creation of the Institute of Professional Accountancy, the formal organization of the School of Accountancy and later the School of Accountancy and Information Systems, the creation of the Accounting Jr.

Core, the organization of the PhD-Prep Program, and the most recent restructuring back to the School of Accountancy. He spoke of the impact BYU accounting faculty have had nationally serving in leadership positions in the American Accounting Association, American Institute of Certified Public Accountants, the Institute of Management Accountants, the Institute of Internal Auditors, the Utah Association of CPAs, and numerous other professional organizations.

It was indeed inspiring to hear the history of the SOA. As K. Fred was speaking, I could not help but think about the wonderful individuals who built the heritage on which we now stand. Allow me to do a bit of reminiscing. I came to BYU in the mid-'70s. My first accounting professor was Eldred Johnson, who taught the old math finance class. I enjoyed his dry sense of humor and quick wit. It was Eldred who introduced me to Dale Taylor and instructed him to set me up as an accounting major. I came to know Dale as an architect, the detail-person who was always one step ahead of everyone else in devising curriculum strategies for advancing the cause of the accounting program.

I had the rather unique opportunity to be both a student of and a colleague with many wonderful individuals. I think of Bryce Orton and his intense desire to light a fire of interest under his students. I recall with fondness Emory Sonderegger and his impossible intermediate financial accounting tests. I remember Jim Cameron's advanced financial class where a score of 80 out of 125 possible points on an exam received an A grade. As a faculty colleague, I remember Jim taking the opposite view in almost all faculty discussions, simply so the opposite view was represented.

I recall taking the introductory tax class from J. Morgan White in the semester when the tax code was being changed. His direction to understand the basic concepts and learn the laws as they change still stands as wonderful guidance. I watched with awe as Jay became the master of Lotus 1-2-3 and the PC while a senior faculty member.

Karl Skousen taught one of the first ethics courses in the program. H. Verlan Anderson taught the business law/religion course that prepared everyone for the CPA exam. Jim Brackner taught the accounting theory course. LeRay McAllister taught me governmental accounting and auditing—I am still trying to figure out that flowcharting process! Glen Palmer taught taxation to the business students. Keith Howe was the internal audit guy until he left to practice rather than teach.

Jay Smith was the creative force behind the Accounting Jr. Core. I remember thinking that Jay never slept as he began every meeting with, "About 3 a.m. this morning I was thinking about . . ." Leon Woodfield was the sage who reminded us that attention to history helps us avoid the same fate twice. The hand of providence was seen more than once when Leon struggled through some difficult health issues. Ray Garrison was

Director, cont. p. 6

## Rankings and Events

► In its 2005 annual survey, the *Public Accounting Report*, a top accounting profession publication, ranked both the undergraduate and graduate accounting programs at BYU second among all accounting programs in the nation. Both programs moved up one spot from last year's rankings—marking the tenth consecutive year that the school's undergraduate and graduate programs have been ranked among the top three in the nation.

This year's top-ranked undergraduate programs are: the University of Texas, BYU, the University of Notre Dame, the University of Southern California, and the University of Illinois. The top master's-level programs are: the University of Texas, BYU, the University of Illinois, the University of Notre Dame, and the University of Southern California.

## SOA Board of Advisors

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## Faculty in the News



The SOA would like to welcome **Cassidy Budd** as a new addition to the SOA faculty. After graduating with her BS in accountancy from Brigham

Young University, Budd went to work for Price Waterhouse in the Audit and Human Resource Departments. While there, she was part of Price Waterhouse's recruiting team at BYU. After ten years, Budd went back to school at Utah State University and earned her master's degree in tax and

personal financial planning. She then began teaching for USU, where she filled a variety of roles, including accounting program director, Deloitte Tax Case Competition team advisor, Beta Alpha Psi advisor, and graduate student advisor. She recently accepted a position at BYU as an associate audit professor in the Jr. Core and a associate financial/tax professor for the master's program.

In addition to her love for teaching, Budd also appreciates working as a professor because it allows her to spend time with her family. She and her husband, Spencer, have been married for seventeen years. They met on the BYU Ballroom Dance Team while attending school and

still enjoy dancing together. They also have four great children: Shamae (14), Riley (11), Dexter (7), and Zander (4). Budd enjoys making music with her family, especially bluegrass, and also enjoys helping her children with their homework. A few weekends ago she had the opportunity to go up Provo Canyon to help her oldest daughter catch bugs for a homework project.



**Wagner Bronze Damiani** of São Paulo, Brazil, is serving as a visiting professor in the Marriott School's Information Systems Department.

With the help of SOA professor Lee Radebaugh, Damiani began teaching in the fall semester of 2005. Before coming to BYU, Damiani was a professor at Escola de Administração de Empresas de São Paulo da Fundação Getulio Vargas (FGV-EAESP). He brings to the Marriott School experience with international companies in various industries. Damiani was also a visiting scholar at the University of Texas at Austin in 1995. Damiani is married with three children and served in the Brazil Porto Alegre Mission.

## Faculty Emeritus: A Love for Life and His Students

Glen O. Palmer, CPA and former accounting professor, graduated from Brigham Young University with his BA in accountancy in 1961. After graduation, he spent some time in the Air National Guard before returning to BYU to earn his MA in 1963. After working for Arthur Andersen for one year, Palmer called Marriott School Director Robert Smith to see if BYU had any faculty openings. After an interview with Spencer W. Kimball, he was admitted to the staff in 1964. Three years later, Palmer went back to school at the University of Southern California to earn his PhD while teaching full time. In 1970, he returned to teach at BYU, where he remained until 2000. He initially taught a variety of introductory courses but focused on tax toward the end of his career. His tenure of thirty-six years of service to the university is the second longest of any Marriott School professor.

In 1989, Palmer received the Exxon Excellence in Teaching award, reflecting his maxim that the student should always come first. Palmer truly cared about his students and was always available to help them in any way he could. His students were motivated to do well in their classes because they could sense his passion for and great understanding of the subject matter as well as his genuine interest in their learning.

Palmer feels his greatest life accomplishment is his marriage and children. He met his wife, Karol, on a blind date in 1962. They saw the movie "Rome Adventure" at the Capital Theatre and went out for root beer at A&W. They were engaged within the week and married four months later in the Logan, Utah, temple. They now have seven children and eighteen grandchildren, who all live within forty miles of their home.

Palmer has also been an active contributor to the LDS Church. He served for fifteen years as both a high councilor and stake clerk in three BYU stakes before being called as clerk in his home stake. He has also served as an ordinance worker in the Mt. Timpanogos Temple.

Since leaving the university, Palmer and his wife, have enjoyed traveling to Mt. Rushmore, Alaska, Canada, the Panama Canal, and other exciting places. Whether at home or on an excursion, Palmer always enjoys his favorite treat—banana cream pie.



## New Professorships

The SOA faculty listed below have been awarded the following professorships and fellowships:

**Steve Glover, Mary & Ellis Professorship**

**Brian Spilker, Georgia White Professorship**

**Doug Prawitt, Ardis Professorship**

**Ted Christensen, Warnick Deloitte Touche Fellowship**

**Erv Black, PricewaterhouseCoopers Fellowship**

We congratulate these faculty members for the distinction they bring to the school through their excellent research, teaching, and service.

## MAcc Graduate Earns 2005 Merrill J. Bateman Award



**Julie Dougall**, a recent MAcc graduate from Portland, Oregon, was one of two students selected to receive the 2005 Merrill J. Bateman Outstanding Student Award. The awards, now in their fourth year, recognize mentoring, involvement in student activities, and exemplary leadership. Marriott School students selected two of their classmates and a professor to receive the awards. They are the only school-wide awards selected entirely by students.

Dougall was the 2004–2005 president of Beta Alpha Psi. As such, she oversaw one of the largest IRS-sponsored volunteer income tax assistance programs in the nation. She was also president of the Accounting Club for two years and represented BYU on one of the top PricewaterhouseCoopers xTAX competition teams. Dougall graduated in April 2005 with her MAcc in taxation and is working for PricewaterhouseCoopers in Salt Lake City.

## LaVell Edwards Leaves Football for Accounting? BYU Research Symposium—Bigger and Better

The School of Accountancy sponsored the second annual BYU Accounting Research Symposium on 13–15 October 2005. Approximately eighty people attended the symposium, including current PhD-Prep Program students, former students currently enrolled in PhD programs around the country, BYU faculty, and friends of BYU serving as faculty at other institutions. This year's symposium focused on giving current doctoral students and new faculty a venue for presenting and receiving feedback on their research and research ideas in an effort to help "jump start" their academic careers.

In addition to LaVell Edwards, other keynote speakers included Vice President K. Fred Skousen and Stephen M.R. Covey.

The symposium began with a welcome reception Thursday evening, featuring an inspirational message by keynote speaker LaVell Edwards. In addition to sharing stories from his recent public affairs mission in New York City with his wife, Patty, he shared lessons from his career as head football coach at BYU including the story of the 1980 "Miracle Bowl." In addition to LaVell's comments, Skousen welcomed the guests and shared important insights about the impact



*Professor Douglas Prawitt and LaVell Edwards*

BYU faculty have had on the profession. Friday included a full schedule of research presentations and a panel discussion about academic careers. On Saturday, guest speakers Michael and Linda Bamber from the University of Georgia (both former editors of academic journals) discussed how to publish academic research. The symposium concluded with a luncheon and, of course, BYU's Homecoming football victory against Colorado State University.

The research symposium was a huge success, and the planning committee is already preparing for the third symposium next fall. The SOA appreciates the support we have received from many of you for this endeavor!

### Pit Crew, cont.

He began using the pit crew analogy four years ago to illustrate the importance of teamwork and reliance on others.

SOA Associate Teaching Professor Scott Hobson says, "Working in teams to change tires is more difficult than it seems. It is total chaos during your first attempt. There's a noisy car, and everyone is yelling at each other." Hobson explains that this experience helps students learn group dynamics, which enable them to be more efficient and effective in their study groups.

During the exercise, one disheveled team attempted to jack up the race car while other team members were removing the tire lug nuts on the opposite side of the car. Although other teams realized the mistake, their competitive nature kept them from helping the team. In a break-out session, the teams were reminded that their goal was not to get the best time, but rather to improve their time in two attempts. On the second attempt, observing teams were much more supportive, which helped all teams better their times.

Hobson hopes the students will apply what they learned as a pit crew to work more effectively as teams this year in the Jr. Core. School of Accountancy Director Kevin Stocks agrees that although the participating accounting students are not likely to ever be on professional pit crews, the experience taught them how to perform as a group.



## Kimberly Baron Scholarships Awarded

For 2005-2006, the recipients of the Kimberly Baron Scholarships are:

**Ean Crawford**, from Orem, Utah, will graduate in April 2006 with a MAcc degree in professional accounting and a minor in economics. After graduation, Crawford plans to continue his education to earn his PhD in organizational behavior. His hobbies include golfing, playing guitar, being outdoors, watching movies, and cross-stitching. Crawford recently married Astyn Shaw.

**Stacey Lewis**, from Las Vegas, will graduate in April 2006 with a MAcc degree in tax accounting. Lewis plans to work for Novogradac in its San Francisco tax office. Her hobbies include hiking, camping, reading, and playing wallyball.

**Lori McDonald**, from Rexburg, Idaho, will graduate in April 2006 with a MAcc degree in tax accounting. McDonald plans to work for PricewaterhouseCoopers in its Portland, Oregon, tax office. Her hobbies include cooking, playing and watching sports, and cross-stitching. She is married to Cameron McDonald.



## MAcc Student Orientation

This year, the MAcc orientation was held at BYU's Aspen Grove Lodge. Speakers provided students with information to help them in occupational decisions, internship etiquette, and other issues, with special emphasis given to ethical behavior. Although the orientation focused on informing and preparing graduate students, the day was filled with relaxing and fun activities as well. Students wore themselves out in various sporting competitions for the grand prize: a fun-sized candy bar. Overall, the students enjoyed the "calm before the storm," and administrators are hoping to continue this new tradition.

**Toni Stevens**, from Butte, Montana, will graduate in April 2006 with a MAcc degree in tax accounting. Stevens plans to work for Squire and Company in Orem, Utah, in its tax practice. Her hobbies include constructing jig-saw puzzles, crocheting, and enjoying outdoor activities with friends and family.

**Wei Wang**, from Chengdu, China, will graduate in April 2006 with a MAcc degree in professional accounting. Wang plans

*Baron, cont. p. 6*



*Top, from left: Toni Stevens, Ean Crawford, and Lori McDonald. Bottom, from left: Stacey Lewis and Wei Wang.*

## Stratford Scholarships

The Stratford Endowment was created in 2002 through a generous donation from the family of Ralph B. Stratford. Scholarships are awarded to students coming out of the Accounting and Information Systems Jr. Core programs, based in part on the nomination of their fellow students. The following accounting students were awarded Stratford Scholarships in fall 2005:

Tiffany Bishop from Orem, Utah; Jason Blickenstaff from Humble, Texas; Matthew Branson from Federal Way, Washington; Jae Brimhall from Salt Lake City; Reuben Cook from Provo; Robert Harmon from Provo; Jared Harrison from Spanish Fork, Utah; Jeffrey Nelson from Provo; Marshall Vance from Thousand Oaks, California; and Jenny Witt from Midlothian, Virginia.

## Beta Alpha Psi

### National Meeting

Even before the 2005 school year began, Beta Alpha Psi (BAP) was in full swing. Joseph Blanchard, president; Jenny Witt, president elect and treasurer; Lance Dunkin, reporter; and Sarajane Zarbock, reporter elect, represented BYU's BAP chapter at the national meeting in San Francisco. At the meeting hosted by the University of San Francisco, these officers participated in leadership workshops, officer training, and a service activity at a local national park and zoo.

During the meeting, the BYU chapter was also awarded superior status. This ranking is based on the club's activities and the professional and service hours performed by its members. BYU's Volunteer Income Tax Assistance (VITA) program was also recognized for winning two top awards in this year's VITA Chapter Competition including: Greatest Number of Federal Income Tax Returns Filed and Most Earned Income Credit Tax Dollars. BYU's VITA lab filed more than 2,800 tax returns for the 2004 tax season.

### Meet the Firms and Golf-for-Charity

BAP began the school year with two large events, Meet the Firms and Golf-for-Charity. Matthew Branson and Adam Marchant prepared the largest Meet the Firms event in the history of BYU with twenty-three firms attending. This annual event provides students the opportunity to meet and interact with many different accounting firms.

BAP's Golf-for-Charity event was also a great success this year. The event, planned by Mikel Dover Jr., provided an opportunity for students to interact with professionals in a more relaxed social setting. This year, golfers competed and networked at the East Bay Golf Course

*BAP, cont. p. 6*





Jennifer Miller helps paint faces at the KPMG Halloween Carnival.

### BAP, cont.

in Provo. The \$60 fee charged to the attending professionals went directly toward this year's Sub-for-Santa program. The many firms that attended made the event a great charity fund-raiser, as well as an excellent networking opportunity for students.

### Service Activities

In addition to providing opportunities to interact with professionals, Beta Alpha Psi offered its members many service opportunities this semester. Tiffany Bishop and Liz Hansen organized a variety of service projects, including: the KPMG Halloween Carnival, lunches at the Food & Care Coalition, Habitat-for-Humanity events, and the Sub-for-Santa project that provided Christmas gifts to needy families.

### Officer Elections

Beta Alpha Psi would like to welcome the following incoming officers: Paul Elggren as treasurer, Jonathon Liljegren as vice president of technology, Lucas Christensen as reporter, and Josh Bushnell as vice president of activities.

We would also like to thank the outgoing officers for their many hours of service, and we wish them well in their future careers: Joseph Blanchard as president, Sarajane Zarbock as reporter, Matthew Branson as vice president of activities, Justin Mellor as vice president of technology, and Lance Dunkin as reporter.



### Director, cont.

recognized as the master craftsman for the work he did on his text. Dee Hubbard and John Hardy brought the "Profit Plan" to the program. With changes in technology, that project has gone from the main focus of a three-hour graduate course to a two-week project in the Accounting Jr. Core.

K. Fred Skousen and then G. Fred Strueling provided leadership to the SOA for more than fifteen years. These men provided great leadership and had a tremendous impact for good in the lives of both faculty and students.

There were several individuals who came before my time: Herald R. Clark, Leo Herbert, Howard Lowe, Dean Peterson, A. Smith Pond, Robert J. Smith, Weldon J. Taylor, and Harold F. Western. There are great leaders still hard at work. All have worked to build the accounting program. What a great legacy they have left. It is my greatest desire that all of us, working together, can continue to build on the heritage we have been given.

Sincerely,

Kevin D. Stocks

### Baron, cont.

to work for Ernst & Young in its Boston office. Her favorite hobby is traveling. She is married to Bo Wang, who is currently working as a dentist in Massachusetts. They have a four-year-old daughter, Jessica, who currently lives in China but will join them soon in the United States.

Kimberly Ann Baron graduated with honors in 1997, receiving both her bachelor's and master's of accountancy in tax. Soon after, she began her career with Ernst & Young in Salt Lake City. On

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

### CLASS OF 1991

**Chris Jensen** recently joined Celanese Corporate, a chemical company, as the director of technical accounting. He previously worked in the Registration and Inspections Division of the Public Company Accounting Oversight Board and for PricewaterhouseCoopers. Jensen, his wife, Nicole, and their three children live in the Dallas area. He serves in the Church as a ward clerk and in his spare time enjoys attending his children's activities; one of his daughters plays for a nationally ranked soccer club.

### CLASS OF 2003

**Matt Dobberfuhr** started with KPMG in Minneapolis in the Federal Tax Group in May 2003. He and his wife, Lana, moved directly into a house only to have a house fire in July, placing him and his family in temporary housing for four months. His first daughter, Amy, was born just ten days after the fire. He can attest to the importance of good insurance coverage. He enjoys his position as senior associate with KPMG. His second daughter, Emily, was born 29 December, helping Dobberfuhr maintain his standing as a good tax accountant.

4 September 1997, at the age of twenty-five, Baron was killed in an automobile accident while in Provo recruiting at BYU for Ernst & Young.

With the help of BYU and Scott Peterson of Ernst & Young, a scholarship fund was established. Ernst & Young provided incredible support to the family and the scholarship fund.



## SOA Alum Heads KPMG Japanese Tax Practice in So. California

SOA alumnus Dennis Malloy is the tax risk management partner of KPMG’s Western United States area, as well as the partner in charge of the firm’s Southern California Japanese tax practice. Malloy recently celebrated twenty-five years with KPMG, serving multinational corporations with investments in the United States, Mexico, and Japan.

Malloy earned his BS in accounting from BYU in 1978, graduating summa cum laude. He then earned his MBA in finance and accounting from the University of California at Los Angeles in 1980. Another valuable part of his education was his two years of service in the Japan Kobe Mission for the LDS Church.

Upon graduation from UCLA, Malloy joined Peat Marwick in its Seattle office. After four years in this office, Malloy transferred to KPMG’s U.S. tax practice in Tokyo, where he served for four years. During this time, Malloy advised many United States and Japanese individuals and corporations on international tax laws. He then transferred back to Seattle for two years before becoming a partner in KPMG’s Dallas office. In 1992, Malloy moved to Los Angeles to head the expatriate income tax and Japanese practice, and has been in L.A. since that time.

In his current position, Malloy advises Japanese-owned businesses with operations in the United States and is able to use

his language skills—speaking Japanese during half of each work day. Malloy has represented clients before the IRS and state tax authorities, as well as Mexican and Japanese tax authorities, on matters ranging from individual taxation to transfer pricing.

Malloy is a member of the American Institute of Certified Public Accountants, board member of the Japan America Society of Southern California, former president of the Japan America Society of Dallas, and former chairman of the Tax and Legislation Committee of the American Chamber of Commerce in Japan.

Malloy resides in Southern California with his wife, Corene. They have ten children: Aubrey, Patrick, Sean, Kelley, Shannon, Kevin, Kathryn, Alicia, Amber, and Justin. The older five reside in Provo while attending BYU and the younger five reside in California. He also enjoys riding his motorcycle to work and teaching one day of Robert Gardner’s international tax class each year.



## 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 \_\_\_\_\_

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### PROFESSIONAL INTERESTS—RECENT INFORMATION CONCERNING CAREER DEVELOPMENT

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

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## Tax Students Take Top Honors at National Competition

Congratulations to this year's undergraduate tax challenge team for placing second at the national 2005 Deloitte Tax Case Study Competition. The team edged out other top accounting schools including Boston College and the University of Denver. For the ninth time in the fourteen-year history of the competition, the Marriott School undergraduate team placed among the top two in the undergraduate division.

"Working with this team was a real honor and pleasure for me," says Robert L. Gardner, Robert J. Smith professor of accountancy at the Marriott School. "They are very bright and extremely hard-working. Additionally, they really bonded as a team and worked extremely well together."

Gardner advised the undergraduate student team consisting of Matthew Fresh from Moreno Valley, California; Jessica Hardy from Bakersfield, California; William Horn from Anaheim, California;

and Breann Pearson from Orem, Utah.

This year's graduate team received honorable mention at the regional level, signifying a top ten finish nationally. Ron Worsham advised the graduate team consisting of Michelle Austin from Fruit Heights, Utah; Natalie Hendricks from Peoria, Arizona; Lori McDonald from Rexburg, Idaho; and Aaron Watts from Buena Park, California.

In the competition, teams are allotted

five hours to address the tax issues outlined in a realistic case using only the Internal Revenue Code and Treasury Department Regulations. Twelve national teams advanced from the regional competitions, in which approximately sixty-five teams from more than forty colleges and universities competed. The BYU teams earned scholarships for themselves as well as \$6,000 in grants for the School of Accountancy.



*From left: Robert Gardner, Matthew Fresh, Jessica Hardy, Breann Pearson, and William Horn.*

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BYU MARRIOTT SCHOOL  
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