



SCHOOL OF ACCOUNTANCY

BRIGHAM YOUNG UNIVERSITY | MARRIOTT SCHOOL OF MANAGEMENT | WINTER 2008

SOA Receives Top Awards and Honors

The SOA was awarded the 2007 Outstanding Innovations in Accounting Education by the American Accounting Association at the annual meeting in Chicago in August 2007. The award recognizes the PhD Prep Program developed by the School of Accountancy. This innovative program prepares Master of Accountancy students in their fourth and fifth years to enter top PhD programs around the country.

Although BYU does not have a doctoral program in accounting, it has become the largest provider of new PhD students in the United States with more than fifty SOA PhD Prep graduates entering PhD programs during the last six years.

The SOA also received the award in 1993 in recognition of the innovative

accounting junior core curriculum. BYU is the only school to ever win the award twice. "This award recognizes that we are on the forefront of addressing the issues concerning accounting education," SOA Director Kevin D. Stocks says.

The SOA continues to receive top recognition in many prestigious journals and surveys. The 2007 *Public Accounting Report* again ranked BYU's undergraduate and graduate accounting programs second in the nation, the same ranking as last year. As the *PAR* states, "BYU has finished in the Top 3 in both the undergraduate and graduate rankings since 1995."

In 2007, the *Wall Street Journal* ranked the MBA program fourth in the nation in accounting. The *WSJ* also recognized the Marriott School as the second best place in



the country to hire ethical graduates.

In addition, BYU's accounting program recently ranked third in the nation in the *U.S. News & World Report's* "America's Best Colleges" survey. In early 2007, BYU was ranked first internationally for Best in Accountancy by the *Financial Times*.

Professor Grant Peterson Retires

Fredric Grant Peterson retired last fall after teaching in the SOA for more than thirty years.

Peterson was born and raised in Salt Lake City. He received his bachelor of arts in mathematics in 1963, master of arts in mathematics analysis in 1966, and PhD in algebra in 1973, all from the University of Utah.

Peterson came to BYU in 1973 to teach in the Department of Mathematics. After two years, he moved to the SOA where he taught quantitative methods until his recent retirement. Although Peterson never planned on spending his career in the SOA, it was an opportunity he was excited to take. He taught all of the introductory accounting classes as well as management accounting in the accounting junior core and MBA



program. He also taught management science, the mathematics of finance, and calculus.

Peterson served in the United States Army for thirty years as an LDS chaplain. For nearly four years he was on active duty, serving in both Vietnam and Operation Desert Shield/Storm. The rest of his service was in the Army Reserve, where he retired as a full colonel in 1994.

Peterson served in the West Spanish American Mission. He has served in many church callings, including being on the high council, in a bishopric, in Sunday School, and in scouting. Peterson also served as a state delegate for his political party for thirty years.

Peterson and his wife of forty-four years, Kathleen, have seven children and

twenty-three grandchildren.

When asked what he looks forward to in retirement, he replied, "I just take it day by day. So far, I have not had a single day where I've wondered what to do, and I don't think that's going to change."

CONTENTS

Director's Message	2
Faculty Updates	3
Student Updates	4
BAP Club.....	5
Alumni Updates	6
Student Highlight.....	8

The Next Step

by Kevin D. Stocks



We have such wonderful students. It has often been stated that the best actions we can take to promote the quality of the programs in the School of Accountancy is to send our students out. In November, the SOA had both a graduate team and an undergraduate team compete in the Deloitte Tax Case Study National Competition. We are proud to see that our students compete at the top level of many national competitions.

Why do we have such great students? One important contributing factor is the tremendous faculty and superb programs that have been created. We also are blessed with top-level facilities and great administrative support. Strong alumni support and involvement is a critical component. The tremendous recruiting base and involvement of those hiring SOA graduates also contributes. Finally, the strong church culture which emphasizes integrity, hard work, and strong family values certainly adds an important component. Of course, all of these factors contribute to our success. However, the fact remains that we are blessed to be able to attract bright, wonderful students.

Competition is a fact of life. Attracting students to accounting as a profession is not generally seen as an easy task. After all, because of highly publicized events, creativity and excitement associated with accounting activity is often linked with going to jail! Several steps have been taken to entice students to come into the SOA. The first step is putting exciting, energetic faculty in the principle courses. Who can resist the influence of a Norm Nemrow or a Kay Stice?

Another step has been to restructure the two introductory courses. Both courses now cover both financial and managerial accounting topics. The first course has eight sessions devoted to presentations on the different accounting areas. Students who do well in the principles courses are actively invited to major in accounting.

By creating the Accounting Junior Core, the SOA established an interesting and challenging curriculum that attracts many bright students. In addition, the reputation of the program and the myriad of opportunities for SOA graduates also attract good students into accounting.

Still, the SOA faces some significant challenges recruiting students in the future. Salaries and opportunities in other disciplines continue to increase. Diversity continues to be a concern. While the percentage of female students in accounting is more than 50 percent at most schools, the percentage of female students at BYU has been around 20 percent in both the undergraduate and graduate programs for many years. The percentage of minority students is very low. We are taking steps to try to attract students into accounting from both of these groups.

I invite your help in encouraging and identifying students who would do well in the accounting program. With the completion of the new building addition, we hope to be able to increase the size of our undergraduate and graduate programs. We need to continue to attract the best and brightest students into the SOA while increasing the percentage of female and minority students.

We do have wonderful students in our accounting programs and with your help, we will continue that trend.

Kevin D. Stocks
Director

New Rankings

- ▶ In the 2007 annual *Wall Street Journal*/Harris Interactive Survey, Brigham Young University's Master of Business Administration program ranked first in the nation among regional schools. The Marriott School was also ranked second in ethics and fourth in accounting.
- ▶ BYU's accounting program recently ranked third in the *U.S. News & World Report's* "America's Best Colleges" survey.
- ▶ The 2007 *Public Accounting Report* again ranked BYU's undergraduate and graduate accounting programs second in the nation, the same ranking as last year.

SOA Board of Advisors

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Faculty in the News



Janet Tanner, formerly at UNLV, is a visiting professor in the SOA. In the fall, she taught accounting for finance majors. She will continue to help with research in the SOA in coming semesters. Tanner recently earned her PhD in educational leadership from BYU.



Congratulations to **Shannon Charles** and her husband, Kevin Charles, who welcomed home their son Brady Charles on

7 July 2007. Brady was born 5 July 2007, weighing 7 lbs. 4 oz. and measuring twenty-two inches long. He is growing up fast and bringing joy into his parents' lives

every day. Shannon and Kevin have been married for two and one half years.



John Barrick is currently on a two-year leave with the United States Congress Joint Committee on Taxation (JCT). The JCT advises the Senate Finance Committee and the House

Ways & Means Committee on matters of tax policy. Barrick and his family reside in Potomac, Maryland, and are enjoying the nation's capital.



Norm Nemrow returned in July 2007 after serving for three years with his wife as mission president of the Korea Daejeon Mission. He reports that they had a wonderful

experience and loved serving with the missionaries and saints in Korea. Nemrow

is resuming his previous responsibilities over the introductory accounting course.



Dave Allen, a tax partner in the Salt Lake City office of Grant Thornton, recently joined the faculty of the School of Accountancy to teach tax

to the professional stem students. Dave and his wife, Laurie, have three children.



Jim Stice returned to teaching in January after serving as the director of the MBA program since 2002. Stice has been a professor at BYU since 1989, and the SOA

is excited for students and faculty to associate with him once again.

Professor Wins LOTOJA

Congratulations to Mark Zimbelman, professor of audit, who placed first and set a course record in LOTOJA, the longest single-day bicycle race endorsed by USA Cycling.



Mark Zimbelman on left at finish line.

The 206-mile race begins in Logan, Utah, and finishes in Jackson, Wyoming. The course requires cyclists to ascend and descend three mountain passes within the first 110 miles of the race. More than 1,400 people from more than forty states participated in the event.

Zimbelman and the second-place winner, Mark Schaefer, rode together as the race leaders for more than one hundred miles. As they neared the finish line after more than nine hours of riding, Zimbelman saw a chance to sprint and finished the race just .039 seconds ahead of his competitor. According to Zimbelman, his favorite part of the race was, "Finishing"

Faculty Emeritus—Robert J. Smith



Robert Junius Smith was born and raised in Snowflake, Arizona, where he says, "I learned how to work, for which I am grateful." Even more grateful are those at BYU who benefited from Smith's hard work during his thirty-six years as a professor.

Smith attended BYU for two years before serving in the Southern States Mission and then serving in the U.S. Naval Reserve for two years. He returned to BYU and graduated in 1948 with a bachelor's degree in accounting and business administration.

Smith earned his MBA from Northwestern and his DBA from Indiana University.

Smith began teaching at BYU in 1949. He primarily taught a CPA coaching class and intermediate and advanced accounting classes. During many of those years, Smith worked in the administration at BYU as an academic, financial, and administrative vice president, while at the same time teaching as a part-time professor. He also had a successful career as a partner with his own public accounting firm and he was involved with the United Way of Utah County for thirteen years, serving as vice president and then president from 1970 to 1972.

Smith says his most memorable experiences at BYU revolve around his associations with his outstanding colleagues. The wives of those who began as BYU faculty members in 1949 formed a social group called *Entre Nous*, which is French for "among friends." They later invited their husbands to join, and they still meet monthly. Smith says the group's members "are all older and slower, but we really enjoy our association."

Smith's church service includes many callings in bishoprics, high councils, and stake presidencies. He served for many years in the Provo Utah Temple, including three years as president from 1995 to 1998. Robert and his wife, Lola, served two missions together,

Smith, cont. p. 6

Accounting Student Wins Ethics Competition

Congratulations to a pair of BYU students who recently won first place at the University of Arizona 2007 Eller Ethics Case Competition. The team consisted of Casey Zaugg, a senior majoring in accounting from West Jordan, Utah, and Brooks Tingey, a finance major from Sandy, Utah.

As part of the competition, the team took on the role of board members for a fictitious company producing eco-friendly equipment for outdoor activities. The ethical dilemma dealt primarily with the issue of meeting stakeholders' demands while maintaining employee satisfaction and upholding the company's mission. The solution required analyzing the strategic plans of the company as well as addressing

the ethical dilemma.

The team received the case two weeks before the competition, during which they researched the industry and weighed the shareholders' requests while analyzing the company's future business strategy. The competition was held at the University of Arizona in Tucson, Arizona, and included three rounds of presentations and question-and-answer sessions.

Strategizing the company's response to these simulated requests provided an opportunity for the team to understand how ethical dilemmas are addressed in real-life situations. Zaugg and Tingey competed against teams from nineteen other universities to win first place.



L to R: Casey Zaugg and Brooks Tingey.

BYU has taken first place two out of the three years it has participated in the competition.

Zaugg says his team's research and strategic elements to their solution was the biggest contributor to the team's victory. "The depth of our study and breadth of our research enabled us to provide insight that the judges were extremely impressed by. We came up with something that no other teams had."

Students Learn to Balance Accounting With BYU Athletics

Travis Price, a first-year MAcc student from Mesa, Arizona, was recently named the Zion's Bank BYU Student Athlete of the Week. He competes in the middle distance and distance freestyle events for BYU's



Travis Price

men's swimming team. He has been first-team all conference each year he has competed, was voted Most Inspirational Swimmer by his teammates his sophomore year, was part of BYU's first All-American relay, and has been named an Academic All-American.

Price has been swimming since he was two and plans to continue swimming after he graduates from BYU by competing in marathons. Price is currently the captain of the men's team and his wife, Angela, is captain of the BYU women's swim team. They have both received the All-American recognition twice. Price says what he loves most about swimming is competing. "It keeps me motivated to work hard

throughout the season."

Jacob Gustafsson, a first-year MAcc from Sweden, competes for BYU in cross country and track and field. He was named an All-American in track after taking second place on the distance medley relay team last year. He has been competing for BYU for four years and continues to race in Sweden over the summers. Gustafsson admits it is busy trying to balance running and accounting. "You have to be efficient and set your priorities," he says. "If I feel like I'm succeeding in many areas of my life—not just school—I feel like I'm really accomplishing something."

Barry Anderson, also a first-year MAcc student, recently took second place in the Utah state doubles tournament for the BYU racquetball team. Anderson has a background in tennis in high school and began playing racquetball after taking a beginning racquetball class at BYU. This year marks Anderson's second year

on the team, and he will be competing in the national tournament in April. Anderson explains, "There's nothing quite like the atmosphere at a tournament. Everyone is so charged up and our team members really support each other—even when we're playing each other."

Steven St. Pierre, a junior core student from Highlands Ranch, Colorado, and Bradford Fishback, a senior in accounting from Norco, California, both play on BYU's rugby team. The team is consistently one of the best teams in the nation; they have placed second in the national finals for the past two years. St. Pierre has been

Balancing athletics, cont. p. 6



L to R: Bradford Fishback, Steven St. Pierre, Barry Anderson, and Jacob Gustafsson.

Entrepreneur of the Year



Ethan Heintzelman, a first-year MAcc student, won first place at BYU's Student Entrepreneur of the Year competition in October. As a first

place winner, Heintzelman won \$10,000 cash for his company, Elite Courier. Heintzelman tied for first place with Bo Porter of Fox Websites.

Heintzelman won based on his experience as the current president and owner of Elite Courier based in Guayaquil, Ecuador. Elite Courier is a postal service that provides services primarily to business customers. The company currently has more than ninety employees. Last summer the company opened a second office in Quito, Ecuador.

Inspiration for his business idea came as Heintzelman served a mission in the Ecuador Guayaquil North Mission from 2002 to 2004. During that time, he saw the need for postal services because, unlike the United States, Ecuador does not have a national postal service. He returned to BYU after his mission and started business in September 2005. Elite Courier was founded in March 2006.

The theme for this year's competition was "Dream the X-Treme." More than forty students entered the competition. After four rounds of judging, Heintzelman was selected as one of three finalists who presented to judges and an audience that lined the walls in the JSB Auditorium. Judging criteria for the competition included the present financial strength of the company, its business model, sales and marketing management, resource and team management, and the entrepreneurial experience of the applicant.

Heintzelman credits his education at BYU as the greatest asset in running his successful business. "I get ample opportunity to apply my education on a real company," he says. "In a way, my business provides me with a way to experiment with everything I learn in the accounting program."

Beta Alpha Psi

BAP Meetings and Events

This year, Beta Alpha Psi decided to focus its weekly meetings on leadership development. As part of the "Leadership Lecture Series," BAP hosted several guest speakers including BYU's basketball coach, Dave Rose, and Norm Nemrow, professor of accounting. Individuals from several of the CPA firms also made presentations, including, "What's My Communication Style?" by Deloitte, "Career Architecture" by KPMG, and "The Generation Gap" by Ernst & Young. Erv Black, professor of accounting, also presented a CPA review. BAP sponsored a fun-filled Saturday afternoon in November to watch BYU's football team take on the University of Wyoming. Students enjoyed pizza, soda, cookies, and a 35-10 victory—Go Cougars!

Meet the Firms

Fall semester kicked off with the annual "Meet the Firms." This year's event was located in the Wilkinson Student Center Ballroom and Terrace, where thirty-nine firms from all over the United States came to meet with Marriott School accounting and information systems students.

Meet the Interns



L to R: Ryan Ahlstrom, Jeff Lark, and Erin Masihdas.

This semester Beta Alpha Psi was proud to present the first annual "Meet the Interns" event. Students returning to campus after a winter or summer internship were able to meet with fellow classmates in a non-formal setting to share their experiences and give advice to classmates concerning their future internship and employment opportunities. We look forward to adding this event to our annual agenda.

Golf for Charity and the Angel Tree

The annual Golf for Charity was once again a huge success. More than thirty

accounting students and professionals teamed up for the golf tournament on a crisp Friday morning in October. Proceeds from the event were contributed to the Angel Tree event sponsored by BAP.

Students were teamed with professionals, and the tournament was organized in a "best ball" format. Marshall Mortley, a senior in accounting, won the longest drive for the second year in a row. MAcc student Ryan Ahlstrom summed it up, "It was really fun to get out there with the professionals."

In the Angel Tree program, BAP members and other students donated cash and bought Christmas presents for local families.



Habitat for Humanity and Other Activities

Members of Beta Alpha Psi spent one Saturday in September putting siding up on a house in Provo for the Habitat for Humanity service project. Nearly twenty students participated in the two shifts.

Other service activities this semester included volunteering at the food bank with the LDS food drive and the KPMG Halloween carnival for the Boys' and Girls' Club in Salt Lake City.

BAP also co-sponsored two 5K runs in the fall, one with Grant Thornton and one with Deloitte. Both race days were rainy but had a good turnout.



Accounting Alumnus Wins Dissertation Award

Jared Harris won top honors for his doctoral dissertation research at the Academy of Management's 2007 conference in Philadelphia. Harris



won the best dissertation award in the social issues in management division for his dissertation on the causes and effects of misstating financial data.

The Academy of Management is the largest and oldest scholarly management association in the world. Each year, a panel of distinguished scholars selects a few doctoral dissertations from the previous year for presentation at the annual academy conference. Half of the six finalists in the business policy and strategy division this year were Marriott School graduates.

Harris recognizes the great honor having three BYU alumni as finalists for this award represents for the Marriott School. "We were trained at different graduate schools, but there's something about the experience we had at BYU that prepared us well for that subsequent training," Harris says. "For those interested in academic research, the Marriott School curriculum and professors are very intellectually engaging and lay a good groundwork for future academic success."

Harris graduated with his Master of Accountancy from BYU in 1997 and earned his PhD from the University of Minnesota's Carlson School of Management. He is currently an assistant professor at the Darden Graduate School of Business at the University of Virginia.

Balancing athletics, cont.

the team captain for the past two years, is an All-American, and was named MVP of the 2007 Collegiate All Star Tournament. "It has helped me to have a good balance in my collegiate life," St. Pierre says. "It has made me learn good time management skills because I have to balance my time."

Alum Leads Deloitte M&A in China and Asia Pacific

Alan Tsoi is humbly fulfilling the Marriott School's mission to prepare men and women of faith, character, and professional ability for positions of leadership throughout the world.

Born and raised in Hong Kong, Tsoi came to Utah in 1984 and enrolled at BYU in 1986. He graduated with his Master of Accountancy (tax stem) in 1990, and began his career with Coopers and Lybrand in Detroit, Michigan.

After four years, Tsoi moved to Beijing with the firm. When he arrived in China in 1994, Tsoi built up the first United States tax practice in China. Also in 1994, the Chinese government changed its entire tax code. Tsoi explains, "I was as good as anybody (at knowing Chinese tax laws). We all started to learn the new laws from scratch, and six months later, we knew what we were doing." Tsoi was voted by the International Tax Review as China's top tax advisor three times in the last five years. His active life in the business community includes serving two terms as the vice chair of the America Chamber of Commerce China.

Tsoi became a partner in 1998, just months before the firm merged to form PricewaterhouseCoopers. In 2000, Tsoi received an invitation to join Deloitte as the managing tax partner for Northern China. It was a rare move, but Tsoi accepted the challenge, and it has been a great move for his career and his family.

After five years, Tsoi became Deloitte's managing tax partner for Mergers and Acquisitions (M&A) for all of China. Today, Tsoi continues in that position in addition to being the managing tax partner for M&A for the Asia Pacific region and the lead partner on one of their largest global clients.

Four years ago, Tsoi started the Deloitte Touche Tohmatsu tax competition for university students in China. He also helped start an organization called Sports Beijing, which is dedicated to provide sports programs for expatriate children in Beijing. He had fun serving as the financial controller, tennis coach, and soccer coach. The organization is now serving more than a thousand children.

Tsoi and his family moved to Hong Kong in July 2007. Tsoi and his wife, Paula, have three children, Meiling (17), Christina (14), and Nathan (12). Their family has enjoyed traveling throughout Asia. They also enjoy visiting Utah and skiing and snowmobiling together.

Tsoi currently serves in the branch presidency of the Mandarin-speaking branch in Hong Kong. While he was in Beijing, Tsoi served as a counselor in the branch presidency and later as district clerk for the expatriate branches of the church in China. Church membership is few in numbers in China and Hong Kong, but Tsoi reiterates, "The Spirit is the same."

Certainly Tsoi's faith, character, and professional ability have and will continue to bless the lives of many around him in China and Hong Kong.



Smith, cont.

one in the North Carolina Raleigh Mission and one at the Provo Missionary Training Center.

The Smiths recently celebrated their sixty-second wedding anniversary. They are the parents of eight, grandparents of forty, and great-grandparents of twenty-two.

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

CLASS OF 1981



Gary W. Fleming was recently appointed by Arizona's governor to a five-year term as a member of the seven-member board of the Arizona State Board of Accountancy. He continues to work as a partner of Henry & Horne, LLP (the largest locally owned CPA firm in Arizona) and serves as a member of the firm's executive committee and as the firm-wide director of taxation. Fleming and his wife, Gayle, reside in Gilbert, Arizona. They enjoy spending time together, traveling to visit their five children, and especially enjoy spending time with their three grandchildren.

CLASS OF 1989



Kevin Don Cummings passed away on 3 October 2007, in Salt Lake City, after battling an aggressive form of cancer for two and one-half months. He was the CFO of Sunguard Data Systems and was serving as a bishop in Alpine, Utah, at the time of his passing. Cummings is survived by his wife, Staci, and three children, Kory, Christopher, and Cami.

CLASS OF 2002

David Ferrel recently joined Keel Point as a private investments manager after spending five years at PricewaterhouseCoopers in the transaction services group. Ferrel and his wife, Jana, have two children and reside in the Maryland suburbs of Washington, D.C.

CLASS OF 2005



David A. Wood received the inaugural *Issues in Accounting Education* Best Paper Award. He accepted the award on behalf of his co-authors, SOA professors Steven Glover and Douglas Prawitt for the paper entitled, "Publication Records of Faculty Promoted at the Top 75 Accounting Research Programs," published in August 2006. Wood graduated from the PhD Prep track of the MAcc program and is currently a doctoral student at Indiana University.

New Hinckley Building

The photo featured in our masthead and "Keep in Touch" bar is of the newly completed Gordon B. Hinckley Alumni and Visitors Center. The photo was taken by Valerie Funk.



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 _____

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Don't forget to update your address and other personal information on your alumni portal at marriottschool.byu.edu

Email to soanewsletter@byu.edu or mail to SOA Newsletter Editor, Brigham Young University, 560 Tanner Building, Provo, Utah 84602. Please include a picture.

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STUDENT HIGHLIGHT ▾

Students Win Big at Deloitte Tax Competition

Yes, the SOA has done it again! In November, two teams were sent to the 2007 Deloitte Tax Case Study National Competition. The undergraduate accounting team placed first and the graduate accounting team placed second. This marks BYU's seventh consecutive year to place either first or second in the undergraduate competition.

The students spent months preparing for the competition. They were selected to go to nationals based on their performance in a regional competition in October. At the national competition, teams were given four hours to strategically resolve tax problems for a corporation using only the Internal Revenue Code and Treasury Regulations as references. Teams then presented one of their solutions to the judges.

The competition is sponsored by the Deloitte Foundation. In recognition for the win, the Deloitte Foundation awarded the BYU undergraduate team \$1,000

per student, and \$500 per graduate team member. In addition, a total of \$15,000 was awarded to the school, which will partly be used to provide scholarships to accounting students of the Marriott School.

Robert Gardner, professor of tax, coached the undergraduate team, which was composed of Lauren Inouye, from Herndon, Virginia; Justin Metcalf, from Joplin, Missouri; Paige Foote, from Alberta, Canada; and Ryan Thorpe, from Mansfield, Texas. The graduate team includes Holly Barlow, from Sandy, Utah; Derek Judi, from Castle Dale, Utah; Nicholas Tobler, from Tempe, Arizona; and Derek Welling, from Corona, California; the graduate team was coached by Brian Spilker, professor of tax.

"It was a great experience working with these teams," Gardner says. "They were focused and worked hard to prepare for the competition. Their integrity and dedication to the task while at the same time supporting and helping each other and having fun working together was inspirational. These are outstanding students."



Back row left to right: Brian Spilker, Derek Judi, Holly Barlow, Derek Welling, and Nick Tobler. Front row left to right: Robert Gardner, Justin Metcalf, Lauren Inouye, Paige Foote, and Ryan Thorpe.