

2008-2009 Ray M. Sommerfeld Outstanding Educator Award

The ATA honored Professor Bryan Cloyd of Virginia Tech University with the Ray M. Sommerfeld Outstanding Educator Award at the August 3, 2009 luncheon in New York City. This award has been generously funded by the Ernst & Young Foundation (thanks Ellen Glazerman) since its inception in 1993 and is given in recognition of the recipient's career contributions to tax-related teaching, research, and service.

In the area of curriculum, program development, and teaching innovations, Bryan Cloyd is not only the only 3-time recipient of the ATA/Deloitte Teaching Innovation Award; he is also the only 2-time recipient as well. Bryan has been an innovator in thought and education in every way with a tremendous impact on teaching excellence at the institutions that he has served and his colleagues in the ATA.

In the area of participating in student activities, Bryan has supported students' tax and accounting education as an advisor to Beta Alpha Psi and faculty sponsor for the Andersen, Deloitte, and PwC tax competitions at 2 different universities. More recently, he has played a key role in service learning and shaping the lives of students through the honors course that he teaches titled "Inventing the Future through Our "Ut Prosim" Tradition." In this course students spend one weekend working for the Appalachia Service Project repairing homes in Appalachia, a cause that inspired and captured the passion of Bryan's daughter Austin. Students then spend the remaining parts of the semester developing proposals for other types of service. Bryan Cloyd is truly a pioneer for his leadership in student activities.

In the area of service to academic institutions, Professor Cloyd has taken a lead role in Doctoral and master's education and research in each university where he has served. One of his Ph.D. students, Ben Ayers (who presented the award in New York City) states that "I can attest to Bryan's impact on our profession through his efforts in doctoral education and training future leaders both in academia and the accounting profession."

In the area of participation in professional activities, Bryan Cloyd has served our profession in a multitude of ways. He is a past editor of the Journal of the American Taxation Association, a member of the editorial boards of the Accounting Review, the Journal of Behavioral Decision Making, Accounting Horizons, and Behavioral Research in Accounting, a member of the AAA Notable contributions to Accounting Literature Award Screening Committee, Doctoral Consortium Planning Committee, and New Faculty Consortium Committee, a member of the ATA Board of Trustees, Chair of the ATA Doctoral Dissertation Award committee and JATA Conference Selection Committee, and member of the ATA New Faculty Concerns committee, Annual meeting program committee, nominations committee, strategic planning committee, research resources and methodologies committee, mid-year meeting planning committee, and publications committee. This truly represents a remarkable contribution to the tax academic community.

Finally, in the area of furthering taxation as an academic field of study and research, Professor Cloyd is known for his research prowess, attention to perfection, and his Chipper Jones'- like ability to switch-hit research methods, being both a skilled behavioral and archival researcher. Again, being a true innovator, Bryan is the only person separately recognized with an ATA Outstanding Tax Manuscript Award for a behavioral and archival tax study.

With Professor Cloyd's contributions to the teaching of taxation, his dedication to students, his pursuit of scholarship, his mentoring of colleagues, and his service to the profession make him a truly worthy recipient of the 2008-2009 Ray M. Sommerfeld Outstanding Educator Award.