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Emphasis Professor  
Smith has experience  
working in the field of  
strategic cost  
management,  
including a 2016  
professional  
development leave  
from BYU, during which  
he worked as an in-  
house financial  
planning and analysis  
consultant for Ortho  
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Corporation, a medical  
device company in Salt  
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Accountants (IMA).  
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a number of  
accounting  
organizations,  
Professor Blocher has  
been most continually  
active in the IMA,  
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