Step up.
Take a walk in the shoes of three CPAs.

ThisWayToCPA.com
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Are Your Technology Skills Sufficient?

You've been diligent throughout your college career and have chosen your accounting courses wisely. You have registered for the courses required to graduate with an accounting degree. If you plan on being certified as a CPA you've planned on the additional credits needed to reach 150 credits. With all that planning you should have the skills needed to be successful. However, you could still be missing some key skills. You're more than prepared in terms of accounting skills, but what about coverage of technology skills? It may be easy for you to overlook skills in technology when planning your course schedule.

What technology skills do you need once you start working in public accounting or private accounting? Do you have the right skills to help you be successful? We surveyed recent accounting graduates (within the past five years) from two major universities in the Midwest to find out which technology skills they are frequently using within their current accounting positions. The majority of those who responded currently work in large public accounting firms, but the voice from private industry is also well-represented in the sample.

According to our sample, Keyboard shortcuts and Sort/Filter/Group/Ungroup are the most frequently used Microsoft Excel skills (see table 1), as the vast majority of recent graduates noted use of these skills on a daily basis. Approximately half of these graduates also noted use of If/Then statements, Vlookups/Hlookups, Import/Export/Cell-sheet protection, and pivot tables/pivot charts/slicer tools on a daily or weekly basis. This information suggests that you should consider going beyond “the basics” of Excel and learn to utilize these more advanced functions, if possible.

We realize that many other technology skills, in addition to Microsoft Excel, are also being used in the profession. So we asked these recent graduates specifically about their use of other Adobe Acrobat skills and other Microsoft technology skills. Over ninety percent of our sample use Microsoft Outlook on a daily basis – by far the most frequently used of these other skills (see table 2). These recent graduates also

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<table>
<thead>
<tr>
<th>Table 1</th>
<th>Most frequently used Microsoft Excel skills</th>
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<tbody>
<tr>
<td></td>
<td>daily use noted by respondents</td>
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<tr>
<td>Key board shortcuts</td>
<td>91%</td>
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<tr>
<td>Sort/Filter/Group/Ungroup</td>
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<td></td>
<td>weekly or daily use by respondents</td>
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<tr>
<td>If/Then statements</td>
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<td>Vlookups/Hlookups</td>
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<td>Import/Export/Cell-sheet protection</td>
<td>53%</td>
</tr>
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<td>Pivot tables/Pivot charts/Slicer</td>
<td>49%</td>
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</tbody>
</table>
New Accountants’ 11 Rules For Living...

Here is a list of 11 things that many high school and college graduates did not learn in school.

Rule #1
Life is not fair; get used to it.

Rule #2
The world won’t care about your self-esteem. The world will expect you to accomplish something BEFORE you feel good about yourself.

Rule #3
You will NOT make 40 thousand dollars a year right out of high school. You won’t be a vice president with a cell phone, until you earn both.

Rule #4
If you think your teacher is tough, wait until you get a boss. He doesn’t have tenure.

Rule #5
Flipping burgers is not beneath your dignity. Your grandparents had a different word for burger flipping; they called it opportunity.

Rule #6
If you mess up, it’s not your parents’ fault, so don’t whine about your mistakes, learn from them.

Rule #7
Before you were born, your parents weren’t as boring as they are now. They got that way from paying your bills, cleaning your clothes, and listening to you talk about how cool you are. So before you save the rainforest from the parasites of your parents’ generation, try “delousing” the closet in your own room.

Rule #8
Your school may have done away with winners and losers, but life has not. In some schools they have abolished failing grades; they’ll give you as many times as you want to get the right answer. This doesn’t bear the slightest resemblance to ANYTHING in real life.

Rule #9
Life is not divided into semesters. You don’t get summers off and very few employers are interested in helping you find yourself. Do that on your own time.

Rule #10
Television is NOT real life. In real life, people actually have to leave the coffee shop and go to jobs.

Rule #11
Be nice to nerds. Chances are you’ll end up working for one.

Excerpted from “Dumbing Down Our Kids: Why American Children Feel Good About Themselves But Can’t Read, Write or Add” by Charles J. Sykes.
For over a century, the certified public accountant (CPA) license has been the “gold standard” for the accounting profession. It communicates to the public that CPAs are an elite group of accountants who can get the job done.

The CPA credential distinguishes professionals who have met extensive education and experience requirements and have passed all four parts of the Uniform CPA Examination®. It is no small feat to get a CPA license, which is why those who possess the credential are trusted by businesses, organizations, and the general public.

Whether you are an accounting student or a young professional, you’ve probably wondered if obtaining your CPA is a good idea. To help you, we interviewed three young CPAs, who shared their experiences with the CPA Exam process and how the credential has bolstered their careers.

Want to launch your accounting career to new heights? Pursue the CPA.

Learn how three young professionals have found success in their careers with the CPA credential.

As a senior manager in fraud, forensic, and litigation services at HORNE LLP in Ridgeland, Mississippi, Lori Liddell finds that every day is unique. Working with a wide variety of clients means she might embrace her inner “Sherlock Holmes” and track down evidence of fraud one day and may assign monetary value to a company the next.

Liddell enjoys the diverse challenges, but the most exciting part is testifying as an expert in court.

It runs in the family

Growing up, Liddell always enjoyed numbers. During group projects in school, she’d volunteer to tackle financial-oriented tasks.

Liddell’s passion wasn’t unique in her family; her uncle was a successful CPA. His influence prompted Liddell to major in accounting in college and ultimately become a CPA.

Pushing through challenges to find success

When Liddell started her first semester of grad school, her uncle was diagnosed with terminal brain cancer. This motivated her to pass the CPA Exam as quickly as possible, so she could share the moment with him.

She graduated with her master’s a year and a half later and immediately started studying. Within six months, she passed all four parts of the CPA Exam. One of Liddell’s fondest memories was calling her uncle about the good news.

“He was so proud of me and would talk about it all the time before his passing,” she said.

Owning your career

Over the past 13 years as an accountant, Liddell has learned several valuable lessons about being successful. The biggest lesson she learned — and one she often conveys — is to own your career.

“It involves figuring out what you like about accounting and researching job opportunities that combine your job interests with your passions,” she said.
Angie Fidler, whose 12-year accounting career spans public accounting firms and nonprofit organizations, originally wanted to be a veterinarian.

When she took an accounting fundamentals course to help with her future veterinary clinic, Fidler realized her destiny was joining the accounting profession.

“I moved from the back of the room to the front over the course of the semester and became friends with my accounting professor. I eventually switched my major to accounting altogether,” said Fidler.

As she progressed through her college career, Fidler joined the AICPA as a free student-affiliate member and decided to pursue a CPA credential after graduation.

“One of my professors drilled me on the CPA’s return on investment. Specifically, a CPA makes over $1 million more [over a lifetime] compared to a non-CPA starting from the same point.”

Her decision was also influenced by knowing a CPA license will open doors.

“It’s prestigious. Having your CPA gives you a voice and a lot of credit to your experience and education — and it also says that you hold yourself to a higher ethical standard.”

**Saving the world through accounting**

Fidler joined a public accounting firm after graduating from college. But, after working with nonprofit clients at the firm, she knew she wanted to serve in the nonprofit world.

She eventually joined VillageReach, a nonprofit organization that works with governments to solve health care accessibility problems in low-resource communities around the world.

As controller, she provides financial insights about the successes, opportunities, and challenges VillageReach faces every day.

**Going the distance**

To those unsure of whether to take the CPA Exam, Fidler has a few words of encouragement.

“If you have already gone through school studying accounting, I don’t see any reason to not push yourself just a little bit extra,” she said. “It opens up so many more doors than not having a CPA.”

“Having a CPA credential gives you a voice and a lot of credit to your experience and education — and it also says that you hold yourself to a higher ethical standard.”

Angie Fidler, CPA, CGMA
Controller, VillageReach
When Danny Manimbo arrived at college, he was interested in accounting, but never planned to enter the field. He was originally an international finance and marketing major and an accounting minor.

It wasn’t until Manimbo’s cost accounting professor pulled him aside that he made the switch. “My professor said, ‘I really think you have the ability and skill set to be a CPA, or a ‘rainmaker’ as he referred to it. But he told me the only way to do that was by majoring in accounting, not minoring,” he recalled.

The CPA pursuit

After Manimbo graduated, he immediately began his CPA journey. Over the next six months, he passed all four parts of the exam.

His secret to success included time management and committing to a test schedule. “I’d always have [one part of the] exam scheduled four-to-six weeks out. This motivated me, and I wouldn’t change the dates,” said Manimbo. Although many hours went into studying for the exam, he said he would do it all over again if he had the chance. “It takes a lot of commitment and discipline, but at the end, it’s certainly worth it.”

A ‘Rising Star’

Manimbo’s 10-year career has spanned across public accounting firms of all sizes. He has spent the last six years with Schellman & Company, LLC, in Tampa, Florida, and Denver, Colorado, focusing on data security audit and compliance services.

Each day, he said, brings a different exciting challenge and a chance to learn something new. He spends most of his time working with clients, but also enjoys mentoring junior staff.

Over the years, Manimbo has become recognized for his work in the accounting profession. He was named a 2018 Rising Star by Consulting magazine and, in the same year, participated in AICPA’s prestigious Leadership Academy, an exclusive four-day program dedicated to growing leadership and ethical skills and strategies.

Manimbo’s next career goal is simple: work hard and become partner. He believes the skills learned while obtaining a CPA license can help accountants in any business role or entrepreneurial opportunity. “It gives you so many professional options,” he said. “When you have a CPA, you can transition anywhere in the business world. You will even have the skill set to eventually hold a C-level position, if that’s the direction you want your career to go.”

Where to start your CPA journey

Getting the CPA certification provides the opportunity for success in the accounting field and beyond. The AICPA is here to help you along your journey. We created ThisWayToCPA.com to provide resources and direction to help you reach your goal. You’ll be able to explore the requirements for licensure, learn how the CPA Exam works, find career path inspiration, and more.

While you’re there, be sure to sign up for AICPA’s free student affiliate membership. When you join, you’ll instantly enter a network of 400,000+ members. Plus, you’ll get access to exclusive scholarship opportunities, AICPA’s mentorship platform, valuable professional news and publications accessible online and special pricing on conferences.

- By Brandon Osgood, AICPA

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• Recognized by the Institute of Management Accountants (IMA) Higher Education Endorsement Program for our rigorous curriculum preparing students for Certified Management Accountant (CMA) exam

• Academic partner with the Association of Chartered Certified Accountants (ACCA), allowing students to gain exemptions for ACCA qualification

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A large part of your accounting education revolves around learning to prepare financial statements in accordance with Generally Accepted Accounting Principles (GAAP). As future accountants, you spend a large amount of time learning to measure the economic impact of transactions and how they impact the financial statements. As such, you begin to feel comfortable with working with numbers and spreadsheets. Future accountants, however, will be increasingly called upon to measure and report on nonfinancial measures. This is due to a move towards integrated reporting and the focus on sustainability issues and corporate social responsibility.

Proper financial reporting requires full disclosure including both mandatory disclosures and voluntary disclosures. Mandatory disclosures include information which is provided to follow the requirements of laws and regulatory authorities while voluntary disclosures include information an entity believes relevant in order to meet the decision-making needs of stakeholders. For decades companies have been providing mandatory disclosures through... 

Continued on Page 16
Reading Between the Lines
What they *really* mean when they say...

“SEEKING CANDIDATES WITH A WIDE VARIETY OF EXPERIENCE”
You’ll need it to replace three people who just left.

“REQUIRES TEAM LEADERSHIP SKILLS”
You’ll have the responsibilities of a manager, without the pay or respect.

“JOIN OUR FAST-PACED TEAM”
We have no time to train you.

“APPLY IN PERSON”
If you’re old, fat or ugly you’ll be told the position has been filled.

“MUST HAVE AN EYE FOR DETAIL”
We have no quality control.

“DUTIES WILL VARY”
Anyone in the office can boss you around.

“GOOD COMMUNICATION SKILLS”
Management communicates, you listen, figure out what they want and do it.

“SOME OVERTIME REQUIRED”
Some time each night and some time each weekend.

“COMPETITIVE SALARY”
We remain competitive by paying less than our competitors.

“NO PHONE CALLS PLEASE”
We’ve filled the job; our call for resumes is just a legal formality.
Does the idea of having greater control over your own destiny appeal to you? As an accounting or finance student, you will have many opportunities – the key is identifying those that lead towards achieving your long-term goals, or that open doors to new possibilities that you might not have imagined.

As a professor who has taught both graduate and undergraduate students, I have found that many students aspire to the ultimate job of controlling their own destiny: running a business. Running a business requires a broad set of skills – skills like strategic decision making, resource identification, financial planning and analysis, and more – capabilities that you usually find in someone who is a management accountant.

Management accountants can serve in a variety of organizations – Fortune 500 multinationals, privately held businesses, nonprofits, and even government – and across many geographic boundaries. Yet while their circumstances may vary, what they all share is this: Management accountants work inside organizations, serving as valuable strategic partners and providing financial information and insights to help make key business decisions.
Wanted: Mobility and Purpose

Working inside an organization as a management accountant offers numerous perks. For one thing, it provides good career mobility. Did you know that students graduating today will most likely have 12 to 14 jobs in their career? Many young professionals want experiences coming from different job responsibilities and industries, and even live in different parts of the world. Having a skill set that is adaptable to many different situations prepares you to do just that.

Second, as a management accountant you can find work that reflects your personal priorities and interests. It’s commonly known that students today are concerned about having a positive impact on society. It’s not just about the money – it’s about making a difference and working for an organization that supports your unique values and passions.

Finally, there is an opportunity to participate in challenges that are associated with the current, rapidly evolving technological environment. The issues that arise out of artificial intelligence, business automation, and many other advancements are raising provocative issues related to ethical behavior and governance.

In this environment, there is a growing demand for individuals who possess a higher level of “business intelligence” – those who have earned a seat at the leadership table thanks to their ability to look beyond the numbers and who have cultivated far-ranging business acumen.

Robust Job Growth Ahead

The outlook for strategic thinkers is strong and robust. According to the U.S. Bureau of Labor Statistics (BLS), the accounting profession overall is expected to expand by 10 percent between 2016 and 2026. That is higher than the overall growth rate of 7 percent for all professions, and it’s attributable to four major trends: a growing global economy; the creation of new organizations; globalization; and technological advancement.

Looking at a typical management accounting position – say, that of a financial manager – the news is even better. According to the BLS, “Financial managers are responsible for the financial health of the organization. They produce financial reports, direct investment activities, and develop strategies for the long-term financial goals of the organization.”

The BLS estimates demand for financial managers between 2016 and 2026 to increase by 19 percent compared to 10 percent for the overall accounting profession. Median pay is about $128,000 per year (this varies by country and region).

The path to a successful career in management accounting can begin in a variety of ways. Let’s look at two of them.

Starting Out Right

Olivia Holbert is beginning her career in public accounting in Columbus, Ohio. She is an incoming audit associate at BDO, a top global accounting firm. She got the job after spending an internship there the summer before her junior year, and she recently graduated from Ohio University with a BBA in Accounting.

Olivia has had a slow introduction to management accounting. She took two upper-level management accounting courses in her freshman year and that summer, she served as an intern at a local area hospital. There, she worked on special projects in the accounting department and saw the broad range of work that management accountants do.

That experience prompted a professor to nominate Olivia for a CMA Scholarship, an opportunity offered by IMA® (Institute of Management Accountants) that allows students to prepare for and take the CMA® (Certified Management Accountant) exam at no cost. She studied for both exams over a period of four months and passed both exams while still a student.

“It was definitely an advantage to take the exam as a student, because the material was still fresh in my mind,” Olivia said. Plus, she appreciated being able to take advantage of the professors on campus, who were accessible when she had questions about any of the topics where she needed some additional support.

The CMA exam provides excellent preparation for those who want to pursue a
management accounting career. It covers 12 core competencies that are most in demand by today’s top employers. Those skills map back to IMA’s Management Accounting Competency Framework, which has identified six areas of core knowledge, skills, and abilities that finance and accounting professionals need to remain relevant in the digital age.

Although Olivia is beginning her career in public accounting, she is very much interested in pursuing a management accounting career once she gains some experience. That’s a typical path for many students: In fact, IMA estimates that 75 percent of those who begin their careers in public accounting move on to management accounting in a few years. Olivia believes that having both the CMA and CPA credentials will help her achieve her long-term goals. “You need to create opportunities for yourself and be willing to take risks,” she said.

Brady Chambers is certainly heeding that advice. Brady graduated last year from Brigham Young University’s five-year Master of Accountancy program. Currently, he is working as a financial analyst at ExxonMobil in Houston.

He got the job after serving as a financial analyst intern at ExxonMobil last summer. He liked the work: “They put you on a specific project, which takes about two months to complete, and it’s very satisfying to see it to completion,” he said.

That experience was one of the reasons why when Brady was offered a full-time job at Exxon after he graduated, he accepted it. In fact, he interviewed for about a dozen positions, located across the United States, at Fortune 500 companies as well as all of the Big Four firms. What made him say yes to Exxon?

“I like being closely involved in the part of a business that actually makes money,” he explained. “Right now, for example, I’m working at a chemical plant doing budgeting. For me, auditing is just too far away from the actual operations of an actual business, so public accounting wasn’t attractive to me. Plus, I like the fact that at Exxon, I’ll rotate into many different areas of responsibility and gain a variety of experiences in many different roles.”

Brady, like Olivia, made a smart decision for his future: He took and passed both parts of the CMA exam as a student; now, he’s studying for the CPA exam, as having a dual certification will help him to differentiate himself in the business world. He was encouraged to sit for the CMA by several of his professors at BYU, who made him realize something important: “There are plenty of outstanding people who don’t go into the Big Four by choice. It’s not a good fit for them, and there are many other opportunities out there. You just need to look for them.”

Keep an Open Mind

Giving yourself plenty of options is something that Cheryl Collarini, career relations manager at the University of Scranton, also recommends. She admits that most students she counsels are more aware of public accounting positions, so when they learn about management accounting, they are excited to know there are other opportunities available to them.

Collarini offered insights for students about how to begin their careers. First, she encourages students to research organizations that spark their interest. Attendance at college job fairs and career expos provide good opportunities for exploration. She notes, too, that many students are seeking job opportunities back in their home states. For those positions, students should work contacts through their local Chamber of Commerce or alumni network.

She also encourages students to carefully weigh the pros and cons of a public accountant and management accountant career. There are many reasons why a management accounting career is more attractive, she says, including, usually, a better work/life balance and not the same kind of grueling hours.

“Don’t pigeon-hole yourself. Find something that you’re passionate about and find an organization that’s doing it. That way, you can take control over your own destiny.”

Support for Your Career Journey

Here are some of the ways that IMA supports students on their career journey:

CMA Scholarship: Enables students to take the CMA exam at no cost (students must be nominated by a faculty member; limited to 10 per school per year).

Memorial Education Fund (MEF) Scholarships: Provide financial awards to select undergraduate and graduate students who meet certain eligibility criteria.

IMA Accounting Honor Society: Recognizes and honors academic achievement in the study of accounting and provides an opportunity for students to differentiate themselves from their peers.

IMA Student Leadership Conference: Delivers three days of networking, learning, and fun – held each November.

IMA Student Case Competition: Provides students with an opportunity to analyze a relevant case study and develop a solution. Cash prizes are given to the top four teams.

IMA Student Manuscript Competition: Gives students the opportunity to share their experiences through an 800-word essay, published in the online edition of IMA’s flagship magazine, Strategic Finance.

For more information on these resources, visit the IMA website at www.imanet.org/students.
Cabrini’s Master of Accounting Puts You on Your Way to a CPA

Designed for working professionals who wish to develop their accounting expertise and improve or change careers, Cabrini’s online Master of Accounting (MAcc) program satisfies the requirement of 150 credit hours needed for Pennsylvania’s—and most other states’—Board of Accountancy to be licensed as a certified public accountant (CPA).

“Cabrini’s program is designed to prepare you to not only get your master’s, but also to sit for the CPA exam,” said Michael Taylor (MAcc’15), CPA. “The coursework corresponds to the four sections of the exam. While you’re going through the curriculum, you’re preparing for each section.”

“The online format is great,” said Taylor, who completed his studies while working full-time, married, and with three kids, “and the cohort model, having the group to lean on during classes and as you’re preparing to take the exam, is invaluable.

“Without going through Cabrini’s program and getting my CPA, I would not be where I am today,” said Taylor. “The program provides a solid platform for completing your master’s and passing the CPA exam.”

Cabrini is invested in your success. Make the most of your continuing education with Cabrini’s online MAcc program. Visit cabrini.edu/maacc to learn more.
When Financial Statements Aren’t Enough  

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Six Types of Capital in an Integrated Report:

<table>
<thead>
<tr>
<th>Type of Capital</th>
<th>Description</th>
<th>Measurement</th>
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<tbody>
<tr>
<td>Financial Capital</td>
<td>Resources internally created or externally acquired by the firm as it functions on a day-</td>
<td>Measured as: Cash flow from operations, cash flow from financing activities,</td>
</tr>
<tr>
<td></td>
<td>to-day basis such as debt and equity.</td>
<td>and net income</td>
</tr>
<tr>
<td>Manufactured Capital</td>
<td>Tangible assets that are used to produce goods and services such as inventory, buildings,</td>
<td>Measured as: Fixed asset expenditures, maintenance &amp; repair expenditures,</td>
</tr>
<tr>
<td></td>
<td>equipment, vehicles, and infrastructure.</td>
<td>depreciation and miles driven</td>
</tr>
<tr>
<td>Intellectual Capital</td>
<td>Intangible assets including an organization’s knowledge, systems and processes – both</td>
<td>Measured as: Intangibles, research and development activities and expenditures</td>
</tr>
<tr>
<td></td>
<td>externally acquired and internally created</td>
<td></td>
</tr>
<tr>
<td>Human Capital</td>
<td>Abilities, proficiencies, and experiences of employees, contractors, and suppliers</td>
<td>Measured by: Number, turnover, training costs, credentials, and outsourcing</td>
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<tr>
<td></td>
<td></td>
<td>activities</td>
</tr>
<tr>
<td>Social &amp; Relationship Capital</td>
<td>Brand reputation and recognition developed by the company and relationships with important</td>
<td>Measured by: Surveys, customer turnover, supplier turnover, and repeat</td>
</tr>
<tr>
<td></td>
<td>stakeholders</td>
<td>customers</td>
</tr>
<tr>
<td>Natural Capital</td>
<td>Renewable and non-renewable environmental resources used by a company such as water and</td>
<td>Measured as: Amounts saved in the production process or cleaned/replenished</td>
</tr>
<tr>
<td></td>
<td>minerals</td>
<td>after production</td>
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Over a dozen countries require some type of mandatory sustainability reporting. France, South Africa, India and Sweden are experimenting with policies of varying strength and requirements to encourage sustainable practices. Even though it is not required in the United States, some companies have already begun publishing integrated reports. Sustainability reporting rose dramatically from just 20% of S&P 500 companies reporting in 2011 to 72% just three years later. As of 2016, 82% of S&P 500 companies published sustainability reports. Recent S&P 500 top performers that issue sustainability reports include Alaska Air, American Airlines, Century-Link, Apple, and Micron Technologies.

What Is Sustainability/Integrated Reporting?

A sustainability or integrated report connects a company’s mission, corporate governance, financial, social, and environmental performance to help internal and external users make better decisions; it also provides greater transparency to external users so they can better evaluate the actual operation and performance of an organization in the short, middle, and long-term. In
Gain an edge with the CMA

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Why should you consider the CMA® (Certified Management Accountant) certification?

**Gain Global Recognition**
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**Increase Your Earning Potential**
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*IMA's 2019 Salary Survey

**Impress Future Employers**
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Accounting majors have a very important choice they must consider as they develop their academic plan: should they take the CPA exam or pursue a career without obtaining a CPA license? Students have other options as well including: Certified Management Accountant (CMA), Certified Financial Manager (CFM), Certified Fraud Examiner (CFE), Certified Financial Planner (CFP), Certified Internal Auditor (CIA), Enrolled Agent (EA), Chartered Global Management Accountant (CGMA), and Certified Government Financial Manager (CGFM). However, the CPA is still the most popular and globally recognized certification for accounting majors. Becoming a CPA is a long term commitment requiring dedication over several years. CPAs must also continue to accrue education even after earning the coveted CPA designation. The decision to take the CPA exam en route to a CPA license therefore is not a decision to make lightly.

Why take the CPA exam?

Enterprising individuals considering pursuing the CPA license may find there are many possible answers to the title question, but these myriad answers condense to one common outcome: Take the CPA exam for your career satisfaction/success. What provides career satisfaction/success? We propose the following reasons to take the CPA exam.

Confidence. Gained from achieving a lofty goal. The CPA license is not easily achieved and therefore is a goal toward which you can strive and goal you can celebrate once obtained. In public accounting having a CPA is a requirement for advancement. In private industry having your CPA will distinguish you from other candidates in a job search, and in academia having your CPA is important for accreditation purposes. Position announcements commonly require accounting certifications, often designating the CPA in particular. Having the CPA license when you walk into that interview will provide added confidence.

Enhanced Reputation from earning a recognized premier established credential. Sure, there are other certifications out there and several of those business certifications aspire to the prestige of the CPA license, but none have yet attained the reputation of the CPA license as the premier accounting certification. The National Association of State Boards of Accountancy (NASBA) identifies prestige and respect as strong reasons to pursue the CPA license (NASBA, 2015). If you needed a lawyer, would you want a lawyer that has not passed the bar exam? Of course not. While anyone with a little training can get a job preparing a tax return, having a CPA lets the client know they are working with a proven expert in the field. Preparing journal entries does require an accounting degree, but preparing audited financial statements must be performed by a CPA. Passing the CPA Exam provides assurance to the public...
that they are dealing with a skilled and dedicated professional.

**Career Options are wide open.** The CPA license opens the door for job security, career advancement, or for lateral professional moves. CPAs work in all business disciplines – accounting, marketing, management, finance, and economics. Knowledge of accounting and the CPA certification is extremely helpful whatever your ultimate career goal. As long as you maintain your continuing professional education and pay your jurisdictional dues, you can keep the CPA designation on your business card. This mobility is valuable for a strong professional career. Having your CPA is just another form of insurance in an uncertain market. We often tell our students that once they become a CPA doors will open. They can stay in public accounting and move up to become a senior, manager, or partner. They can obtain a job in private industry and use their skills learned in audit or tax and apply them in a corporate setting. They can get a government job or work at a not-for-profit where the accounting skill set is highly specialized. They can open their own business or pursue a career in other disciplines. We tell our students a CPA can get a job in finance, human resources, marketing, economics, or sports management, but majors in those disciplines cannot get a job at a CPA firm.

**CPAs make more money than non-CPAs in the same positions.** Becker Professional Education, a CPA exam review course provider, details how a CPA can earn over $1,000,000 more in salary over a 40 year career in public accounting compared to a non-CPA starting in the same position (Becker, 2017). This is the result of higher salary increases and bonuses for being licensed and having the qualifications for promotion. We list this item last because a career choice based solely on pay will not likely lead to success or satisfaction. We hope you major in accounting and pursue the CPA license because you enjoy accounting and the other attributes that come with it. Once you have decided to major in accounting and dedicate your life to this field, why not pursue the certification with the highest projected earning power – the CPA?

Looking at the title question from the opposite perspective: Why not take the CPA exam? CPA licensure requires three items: education, exam, experience. If you are considering taking the CPA exam, then education and experience are your other thresholds. CPA experience is generally open to CPA firm, industry, not-for-profit, or myriad other opportunities in accounting. If you are working in the accounting profession there is no reason, based on the experience requirement, to not take the CPA exam. Education could, however, be a threshold to CPA licensure. Most jurisdictions require 150 credit hours for CPA licensure. Some jurisdictions require 150 to sit for the exam, while some allow candidates to sit before completion of the 150 hours, but require 150 hours before licensure. In other words, if you will complete 150 college credit hours, you have possibly already met the biggest obstacle for CPA licensure.

**So you’ve decided to take the CPA exam**

So, now you’ve decided to take the CPA exam and pursue the CPA license. What can you expect? Passing the Exam is no easy task. You must pass all four parts of the CPA Exam within 18 months. The first quarter of 2018 pass rates for each of the CPA exam sections are as follows:

**Auditing and Attestation (AUD)** 49.27%

AUD includes audits, reviews, compilations, and the AICPA Code of Professional Conduct.

**Business Environment and Concepts (BEC)** 56.43%

BEC has the widest breadth of material coverage of the four CPA exam parts, including most business concepts outside accounting.

**Financial Accounting and Reporting (FAR)** 41.59%

FAR includes financial reporting under U.S. Generally Accepted Accounting Principles and International Financial Reporting Standards. This section covers more material than the other sections except BEC.

**Regulation (REG)** 49.99%

REG has mainly two parts – tax and business law, with some coverage of ethics.

*Note: Pass rates obtained from AICPA.org (AICPA, 2018)*

**The Arduous Road to CPA**

As we mentioned at the start of this piece, the road to becoming a CPA is a long road, which students should start as early as possible in their academic careers. Selection of proper
coursework, including courses covering material on the CPA exam, is an important start. Study the material coverage of the CPA exam as outlined by the American Institute of Certified Public Accountants (AICPA) and plan course sequencing with a School of Business advisor. Determine how you will meet the 150 hour requirement, especially addressing two main questions about the 150 hours: will you earn an advanced degree and will you take courses past the Bachelor’s degree that focus on CPA exam coverage or enhance your breadth of academic knowledge? Early course selection may eliminate later stress.

**Plan your approach to the CPA exam**

Do not just approach it as another exam. Your academic career spans several years and the accounting courses are scattered over those years. You will need to review the accounting material in condensed form before taking each part of the CPA exam. There are numerous CPA review courses available for this process. These courses offer many options ranging from face-to-face classes, dvds, texts, and flash cards, to name a few. Prices also range from about one hundred dollars to several thousand dollars. Choose the review method that both meets your budget and your learning style.

You may start earning your experience before you pass the exam and even before you complete your education. Check with the State Board of Accountancy for the state where you plan to be licensed to verify the experience requirements. A CPA must attest to the work you are doing, both that you have completed the required hours and that your work was in the accounting discipline. Links to the individual State Boards of Accountancy can be found on the NASBA website at https://nasba.org/stateboards.

Completion of the CPA requirements and receipt of your CPA license does not mean you can stop learning. After you become a CPA, you must complete the continuing professional education (CPE) requirements established by the state in which you are licensed. Most states require practicing CPAs to complete 120 hours of CPE during a three year period, resulting in 40 hours of CPE per year, with a majority of these hours in face-to-face settings. Therefore, if you select the CPA license as your intended goal, plan to continue studying for the duration of your professional career.

**Conclusion**

Is taking all those courses, studying all those hours for the CPA Exam, getting the accounting work experience, and obtaining all the required CPE after you become a CPA worth it? YES!!!

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Are Your Technology Skills Sufficient?  

Continued from Page 4

According to their responses, four of the top five skills were Microsoft Excel Skills (see table 3), with recent graduates overwhelmingly ranking Microsoft Excel Keyboard Shortcuts number one (79% ranked this skill in their top five). Graduates ranked Microsoft Outlook highly, too, as it came in at number five (52% of ranked this skill in their top five). The two Adobe Acrobat skills also made a showing in the top eight (approximately one-third of recent graduates ranked these skills in their top five).

In addition to this data, many of the recent graduates commented that Microsoft Excel skills are the primary technology skills needed to be a contributor on the job, and that having some of the more advanced skills and knowledge gives them additional opportunities in their careers. But the results also suggest that Excel skills should be supplemented by other technology skills to give you -- a soon to be graduate -- the strongest footing as you begin your career.

It is important to point out that these recent accounting graduates suggest that you learn these skills while still in college. Why? The majority noted that no formal training was provided on the job for any of the technology items on the survey. If there was a critical Microsoft Excel skill that they were missing, for example, they commented that they had to either learn it on their own or from a colleague on the job.

So before finalizing your last few semesters of coursework, consider taking a technology skills inventory to see if your skills are sufficient. If you are lacking in any area, take advantage of relevant technology courses that are available to you. Learn these skills in an environment where you can ask a lot of questions and where the stakes aren’t so high. Having these additional technology skills may give you the advantage in securing your first accounting position and may help set you apart from others once you’re in the workplace.

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**Table 2**

<table>
<thead>
<tr>
<th>Most frequently used Other Technology Skills</th>
<th>daily use noted by respondents</th>
</tr>
</thead>
<tbody>
<tr>
<td>Microsoft Outlook</td>
<td>91%</td>
</tr>
<tr>
<td>Adobe Acrobat - markup/signature/verification</td>
<td>66%</td>
</tr>
<tr>
<td>Adobe Acrobat - page organization/combining files/bookmarks</td>
<td>66%</td>
</tr>
<tr>
<td>Microsoft Sharepoint</td>
<td>33%</td>
</tr>
<tr>
<td>Microsoft Access - import/export</td>
<td>15%</td>
</tr>
</tbody>
</table>
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2013, the International Integrated Reporting Council (IIRC) released the International Integrated Reporting (IIR) framework with the purpose of increasing the quality of information provided to stakeholders; expanding “integrated thinking” and setting the rules and standards for a beneficial integrated reporting model. Financial statements and the incentives attached to them have often been criticized as producing a short-term focus in management to the detriment of the long-term future of the company, the environment, and the community. An integrated report benefits all stakeholders interested in an organization’s ability to create value over time, including employees, customers, suppliers, business partners, local communities, legislators, regulators, and policy makers. This type of reporting is also known as Triple Bottom Line reporting with its emphasis on the 3 Ps – Profit, People, and Planet.

The hope of the IIRC is that the IIR framework will be used to accelerate the adoption of integrated reporting across the world. “It improves the quality of information available to providers of financial capital to enable a more efficient and productive allocation of capital. Its focus on value creation, and the ‘capitals’ used by the business to create value over time, contributes to a more financially stable global economy.” Instead of focusing on financial capital only, an integrated report measures six different types of capital: financial, manufactured, intellectual, human, social and relationship, and natural.

Although identifying and reporting on all sources of capital is important, integrated reporting takes it further by calling for connectivity between the capitals and a movement from reporting “silos” related to sustainability or corporate social responsibility to a well-rounded, unbiased and integrated report that demonstrates organizations understand and make their decisions based on these interrelated capitals that promote achievement over time. This integrated view is hoped to have an even greater effect on management decisions than the sustainability reports of the past. This is expected because such an approach raises environmental issues up to the same level as financial disclosures. When this occurs, sustainability is inevitably more directly linked to core business decisions and values which should result in increased funding and management attention paid to sustainability activities.

Sustainability in the U.S. is not yet required, although there are many voluntary efforts at the company, industry, and city levels, as well as other efforts to evaluate environmental, social and governance issues. Sustainability experts at the Earth Institute at Columbia University believe that to advance global progress on sustainability, the U.S. must move towards mandating environmental disclosure and sustainability reporting. But first, business and government must agree on what to measure and report - which is no easy task. The Sustainability Accounting Standards Board (SASB) was founded in 2011 to do just that. The mission of the SASB is to develop and disseminate sustainability accounting standards for use in the U.S. It aims to integrate its standards into the Form 10-K which must be filed by public companies with the Securities and Exchange Commission. It differs from the IIRC and other initiatives by working within the current system of financial regulation.

What Does This Mean For Accounting Students?

Belverd Needles, EY Distinguished Professor at DePaul University and recognized leader in accounting education, summed it up this way: “Our graduates will face a new world that includes globalization, multiple financial reporting standards, broader reporting standards, and broader assurance responsibilities”. Let’s examine these in turn.

Because of the globalization of business and the push for more and different types of disclosure, companies will face multiple financial reporting standards and broader reporting standards. Companies may need to produce financial reports using IFRS, GAAP, and other country-specific accounting and reporting standards. In addition, they may be asked to produce integrated reports using standards advocated by the Sustainability Accounting Standards Board (SASB), Global Reporting Initiative (GRI) and International Integrated Reporting Committee (IIRC). Students are encouraged to acquire a basic awareness of the IIRC framework, such as that provided in this article, or to research the standards that are soon to be formally published by the SASB.

In addition to producing reports including a wider variety of information, companies will seek assurance from third parties to ensure the integrity of the information provided. Students should anticipate that auditors of the future will be increasingly asked to provide assurance on nonfinancial types of information; be aware that these audits will require increased levels of professional judgment on the part of the auditor. Accountants have always recognized the need for continuous education but this will be even more critical in the coming years.
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This year marks the University of Connecticut’s, Master in Accounting (MSA) programs 20th anniversary! Our program was established as a face-to-face program in 1999. Upon recognizing our students’ need for flexibility, we began converting courses to an online delivery format and by 2003, the MSA had fully transitioned to an online program.

“One thing is for sure it is a lot more accepted now. Back then we had so many people that said no way does online teaching work. But there was a lot of research going on at that time and they weren’t finding any significant difference between online and face-to-face.” said Amy Dunbar, Associate Professor and faculty for the MSA program since its inception.

Students can take UConn’s MSA program with them wherever they go. In addition to students from across the United States, people living in Europe, the Middle East and Asia have participated in UConn’s MSA. Students in the military who have moved multiple times have seamlessly completed the program. Over the past 20 years the program has graduated 1570 students.

“One of the things that I like so much about teaching is when the students have completed the program and then go out into the work world and use those tools….it makes me so proud as an instructor to know they acquired those skills from the University of Connecticut’s MSA online program. We can do it, they can do it, and we are delighted with the outcomes,” said Professor Dunbar.

For more information on our programs or to view videos of Prof. Dunbar and others from the program visit msaccounting.uconn.edu.
Under the UK’s Tax Avoidance Schemes Regulations 2006, it is illegal not to tell the taxman anything you don’t want him to know, though you don’t have to tell him anything you don’t mind him knowing.

In Boulder, Colorado, it is illegal to kill a bird within the city limits and also to “own” a pet – the town’s citizens, legally speaking, are merely “pet minders”.

In Vermont, women must obtain written permission from their husbands to wear false teeth.

In Florida, unmarried women who parachute on Sundays can be jailed.

In Kentucky, it is illegal to carry a concealed weapon more than six-feet long.

In the UK, a man who feels compelled to urinate in public can do so only if he aims for his rear wheel and keeps his right hand on his vehicle.

Did you know it’s illegal in France to name a pig Napoleon? Or that in Ohio you’re not allowed to get a fish drunk?
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Douglas K. Barney  
Chairman – Editorial Board & Peer Review Process  
Indiana University SE

Doug Barney, CPA, CMA, CFM, is a Professor of Accounting at Indiana University SE. After earning a BS in Animal Science and MS in Genetics at Mizzou, Dr. Barney worked with the USDA, later returning to Mizzou to switch careers to accounting. Dr. Barney earned his CPA license working for Arthur Andersen CPA firm in Kansas City Missouri. Since completing his PhD at the University of Mississippi he has been a professor and now department chair of Accounting at Indiana University SE. Dr. Barney has co-authored over 50 journal articles, mainly in financial reporting and pedagogy. Dr. Barney has won numerous teaching and research awards, including the 2019 Indiana University SE Distinguished Teaching Award and the 2019 Indiana University SE Distinguished Research Award.

Michael D. Akers  
Marquette University

Dr. Michael D. Akers, CPA, CIA, CMA, CFE, CBM earned his doctoral degree at the University of Mississippi and his MBA at the University of Louisville. In addition to serving on the editorial advisory board of two journals, he has authored more than 60 articles in academic and professional journals including Journal of Accountancy, The CPA Journal, Issues in Accounting Education, Review of Business Information Systems, and Journal of Managerial Issues. He has served on the Accounting Accreditation Committee of the Assembly to Advance Collegiate Schools of Business (AACSB) and on the board of the Federation of Schools of Accountancy. He also serves on the Audit Committee and Board of Directors of two publicly traded companies and the audit committee for a not-for-profit.

Michael E. Bitter  
Stetson University

Dr. Michael E. Bitter, CPA, CGMA, is the Rinker Distinguished Professor of Accounting, Director of the Master of Accountancy Program, and NCAA Division I faculty athletics representative at Stetson University. He earned a doctorate in accounting from the University of Mississippi, a master of accountancy from the University of Florida, and a bachelor of business administration from Stetson University. Prior to pursuing his doctorate, he was an auditor with Ernst and Young. He serves as an associate editor for two other journals and on the editorial review board of another journal. Dr. Bitter teaches auditing, accounting theory, and financial accounting/reporting at the undergraduate (senior) and graduate levels. He was a peer reviewer for AACSB International. He is a member of the American Institute of Certified Public Accountants, the Florida Institute of Certified Public Accounting, the American Accounting Association, Beta Gamma Sigma and Beta Alpha Psi. Dr. Bitter is a two-time recipient of the Stetson School of Business Administration’s Professor of the Year, a eight-time recipient of the School’s service award, and a recipient of the research award and the JD/MBA Golden Apple Award for teaching. In 2008 he was one of two individuals world-wide to receive the Outstanding Reviewer Award from Accounting Education: An International Journal.

Thomas E. Buttross  
Penn State Harrisburg

Thomas E. Buttross is an Associate Professor of Accounting in the School of Business Administration at Penn State Harrisburg. He teaches managerial accounting and strategic cost management courses to undergraduate and Master of Business Administration (MBA) students.

Dr. Buttross has a bachelor's degree from Mississippi State University, a master's degree from Louisiana State University, and a doctoral degree from the University of Mississippi. He also has work experience as an auditor with one of what used to be called the Big Eight international accounting firms. He is also a Certified Public Accountant and a Certified Management Accountant.

Dr. Buttross's research on topics such as target costing and activity-based management supports his teaching efforts in mana-
Dr. Lynn H. Clements
Florida Southern College

Dr. Lynn H. Clements is the Dorotha C. Tanner chair in Ethics in Business & Economics and the senior editor of the Journal of Accounting and Free Enterprise at the Barney Barnett School of Business & Economics at Florida Southern College.

Dr. Clements began as an adjunct instructor in 1984 and as a full-time instructor in 1990. After earning her Bachelor of Science degree at Florida Southern College she practiced public accounting for 6 years and then earned the Master of Business Administration degree at FSC. She has been certified as a Florida CPA since 1980, as a CFE (Certified Fraud Examiner) since 2004, and as a CGMA (Chartered Global Management Accountant) since 2014. She is a member of the Florida Institute of Certified Public Accountants, the American Accounting Association, the Association of Certified Fraud Examiners, and the American Institute of Certified Public Accountants.

Dr. Clements earned her Doctor of Business Administration degree from Nova Southeastern University in March 2002 and has authored or co-authored articles that have appeared in Research on Professional Responsibility and Ethics in Accounting, Journal of Forensic Accounting, Journal of Forensic and Investigative Accounting, Journal of Business Issues, Journal of Business Disciplines, Management Accounting Quarterly, The Florida CPA Today, Advances in Management, Journal of Forensic Studies in Accounting and Business, and Issues in Accounting Education. Her research interests include financial reporting, ethics, whistleblowing, and fraud, and her personal interests include family activities, reading, travel, and music.

D. Larry Crumbley
Texas A&M University, Corpus Christi

Dr. Crumbley is the Editor of the Journal of Forensic & Investigative Accounting. A former editor of the Journal of Forensic Accounting: Auditing, Fraud, and Risk, Member of Board of the American Board of Forensic Accountants, Former member of the NACVA’s Fraud Deterrence Board, and served on the AICPA’s Fraud Task Force (2003-2004).

Creator and first President of the AAA Forensic Accounting section, Professor Crumbley is an author of more than 65 books and 370 articles. His latest book entitled Forensic and Investigative Accounting, 8th edition, is published by Commerce Clearing House (800-224-7477). In 2016, Dr. Crumbley was named by the National Association of CVAs as one of only 24 Pioneers of the Profession in their Industry Titans-The Financial Consulting Profession’s Most Influential. Some of his 13 educational novels (e.g., Trap Doors and Trojan Horses and The Big R: A Forensic Accounting Action Adventure) have as the main character a forensic accountant. His goal is to create a television series based upon the exciting life of a forensic accountant and litigation consultant. He has spoken, taught, and visited more than 140 countries.

Tonya K. Flesher
University of Mississippi

Dr. Tonya K. Flesher, professor of accounting and Arthur Andersen Lecturer at The University of Mississippi, is a CPA. In 2003 she was presented with the Elsie M. Hood Outstanding Teacher Award, the University-wide teaching award and was the University of Mississippi HEADWAIE Faculty Honoree. She was selected as the 1995 Outstanding Educator of the Year by the Mississippi Society of CPAs. She was the 1986 recipient of the University of Mississippi’s Burlington Northern Faculty Achievement Award as an outstanding faculty member campus wide. In previous years she has won both the School of Accountancy’s Outstanding Teacher Award and the Outstanding Researcher Award. The AICPA awarded her the Sustained Contribution Award in 2012.
Dr. Flesher served as dean of the School of Accountancy at The University of Mississippi from 1987 to 1993. She was the first woman to hold an academic deanship in the 150-year history of the University. Tonya is Director of the Tax History Research Center. She has authored eight books and over 100 articles.

**Louis P. Le Guyader**  
*Southeastern Louisiana University*

Louis P. Le Guyader earned his PhD and MPhil from Columbia University where he concentrated in Financial Accounting. He earned his MBA at the Darden School of the University of Virginia and also studied accounting as a member of the Price Waterhouse Liberal Arts Program at Cornell University. He earned his AB from Princeton University. He is an actively registered New York State CPA. His industry affiliations include positions at Price-waterhouseCoopers and both of its legacy firms.

He is currently an Associate Professor in the Department of Accounting and Finance, College of Business, at Southeastern Louisiana University, in Hammond Louisiana.

**Frank M. Messina**  
*University of Alabama at Birmingham*

In addition to his responsibilities as faculty athletics representative (FAR) since 2008 for UAB, Dr. Messina is the endowed Alumni and Friends Professor of Accounting at the Collat School of Business at the University of Alabama at Birmingham. He has been on the faculty since 1993.

He received his doctorate in Accounting from Mississippi State University in 1993, a master’s in professional accountancy at MSU in 1990, and a bachelor’s degree in business administration at the University of West Alabama in 1986.

Frank has four times been awarded for UAB Excellence in Classroom Teaching; has received the UAB President’s Excellence in Teaching Award; twice received the Loudell Robinson Excellence in Accounting Teaching Award, the NSAC Silver Pen Research Award and the Kinder Morgan/El Paso Energy Foundation Faculty Achievement Award, along with many other teaching and research honors.

Dr. Messina has published and edits extensively in tax, accounting, and cooperative journals and has presented a variety of seminars around the country over the past many years.

Frank serves as Carr, Riggs & Ingram’s Tax-Scholar-in-Residence and has been in that role for over the past decade.

Messina and his wife, Natalie have four sons, Taylor, Thomas (In Heaven), TJ and Teddy.

**Steven F. Orpurt, Ph.D.**  
*Arizona State University*

Professor Orpurt earned his MBA and Ph.D. at The University of Chicago Booth School of Business. His dissertation garnered the 2004 American Accounting Association International Section dissertation of the year.

At Arizona State University, he teaches corporate governance, ethics, and sustainability reporting, and is associate director of the School of Accountancy. He has held visiting professorships at The University of Chicago and Purdue University.

His recent research focuses on the Statement of Cash Flows with top-tier publications and presentations to the International Accounting Standards Board.

Previously, he was a portfolio manager (Franklin Templeton) and helped lead expert testimony efforts for JPMorgan Chase & Co. and their Enron class action lawsuits.

**Kenton W. Swift**  
*Paul and Betty Haack Distinguished Faculty Fellow  
University of Montana*

Kent received his PhD in Accounting and his Master’s degree in Accountancy from the University of Wisconsin-Madison. He also has a Master of Business Administration degree from the University of California at Berkeley and a Bachelor of Arts degree from Occidental College.

Kent teaches the undergraduate- and graduate-level tax courses in the School of Business Administration at the University of Montana. He has also developed a course in sustainability reporting that is part of the School of Business Administration Certificate Program in Sustain-
able Business. His teaching interests also include financial reporting
and managerial accounting.
Kent has received more than 20 teaching awards including: Jack Kempner Outstanding Accounting Educator award, Montana Society of CPAs; University of Montana Greening UM Award for the development and delivery of the sustainability reporting course; selection as outstanding accounting faculty member by graduate accounting students; Outstanding Faculty Member at Zayed University; Phi Kappa Phi Fridley Distinguished Teacher Award - University Teaching Award, Montana State University-Bozeman; University of Wisconsin–Madison Outstanding Teaching Award

Kent's research interests include areas of US tax law related to charities and charitable giving, the economics of renewable energy, and sustainability reporting. He has published articles in a variety of journals including the ATA Journal of Legal Tax Research, Renewable Energy, Management Accounting Quarterly, The Tax Adviser, and the Journal of Business Ethics. His research has also been presented at numerous academic conferences.

Kent is a licensed CPA and has more than 25 years of experience as an accounting professional. Outside of the university, Kent enjoys woodworking and traveling.

Dr. Tschopp is a Professor of Accounting in the School of Business at Saint Leo University. Prior to joining Saint Leo, he was an Associate Professor of Accounting at Daemen College in Amherst, NY. He was also a Senior Consultant at PricewaterhouseCoopers LLP in Buffalo, NY.

Dr. Tschopp is a CPA and holds a Masters in Accounting and a Doctorate in International Business & World Trade from the State University of New York at Buffalo. His professional and research interests include Corporate Social Responsibility Reporting and he has published over twenty articles. In 2013 he won the FICPA’s Outstanding Educator of the Year Award for the state of Florida. He was awarded the Saint Leo University Faculty Research Award 2014.

Alicia Washington
CPA

Alicia Washington, CPA has been a member of the editorial board and a regular contributor since 2015. She has worked finance & accounting (F & A) for over ten years and currently works in industry as a Manufacturing F & A Supervisor. Alicia taught Managerial Accounting courses at University of Houston-Downtown in 2016 on an adjunct basis. She holds BS in Accounting from Louisiana State University (2009) and MBA from University of Houston-Victoria (2013). Alicia was recognized as the 2016 Rising Star by the Finance Organization of her current employer.

Steve Wells
Western Kentucky University

Dr. Wells received his doctorate from the University of Mississippi in 1994. He currently serves as Professor of Accounting and Director of the Master of Accountancy Program at Western Kentucky University (WKU). Prior to WKU, he was on the faculty at the University of Central Florida and Alcorn State University where he also held administrative positions. His classroom responsibilities include undergraduate and graduate auditing and the senior accounting assessment course. In addition to academics, he served in the Mississippi State Legislature and has public accounting experience. He has published in numerous academic and practical journals including the New Accountant, the CPA Journal, the Journal of Accountancy, Accounting Horizons, Internal Auditing, Journal of State Taxation, The Accounting Historians Journal, Journal of Academic and Business Ethics, and the International Journal of Accounting and Financial Reporting.

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“He’s been studying so hard for the CPA exam, his brain locked up. We need to reboot him.”
Prepare & Persist: Coach Marv Levy’s Words To Live By

What can you, as a college student, possibly learn and apply to your future career from Pro Football Hall of Fame Coach Marv Levy? More than you know.

Coach Levy is 94 years strong and one of the greatest NFL coaches of our time. Throughout his lengthy career, he’s coached for the Philadelphia Eagles, LA Rams, Washington Redskins, Kansas City Chiefs and even the short-lived Chicago Blitz before he went on to his most well-known stint at the Buffalo Bills.

Levy is known to use historical examples to inspire his teams. In fact, it’s one simple credo credited to Benjamin Franklin that he’s led and lived by his entire career:

“If you fail to prepare, you’re preparing to fail.”

What was his idea of preparation?

Learning the basics and doing them well. “I always stressed with my players that it’s not how fancy you are or what formation you run; if you do the fundamentals better than anyone - run, throw, tackle, catch, kick - then you’ll win. It’s that simple.”

Levy also had high moral values he instilled in his players. “It’s not only to do what’s fundamentally necessary, but honor your opponent, honor the game, don’t cheat. Resilience is key because you’re not gonna win them all - you just won’t succeed every single time - but it’s how you bounce back that matters the most.”

His leadership style was not what one would expect from an NFL coach. Before the first game he ever coached in New Mexico, the players gathered around and the only thing he said to them was, “Where else would you rather be, than right here, right now?” That line eventually became the title to his book.

His approach wasn’t hard-hitting, demanding, table-pounding, or boisterous. “I didn’t believe in pep talk,” he said. “It’s just noise.” Instead, he believed in setting a good example and aligning himself “with people of high character - not big personality - but good citizens who could bounce back from setbacks.”

Perhaps one of the biggest setbacks and criticisms he received in his career, was winning the AFC championship and making it to the Superbowl four times, and losing every time. “There’s no question - some games you’re going to lose,” he says. How did he manage the losses with his team?

“The first Superbowl we lost in the dying last seconds, we had a team meeting on the plane home and everyone was down,” he remembers. “My mom loved poetry, and she had given me a poem when I entered the army in WWII, by Sir Andrew, a Scotch warrior. I put it up on the bulletin board for all to read…and it went like this:

“Fight on, my men,” Sir Andrew said
“A little I’m hurt, but not yet slain
I’ll just lie down and bleed a while,
And then I’ll rise and fight again.”

Indeed, preparing and persisting for Levy, is the name of the game. “Because everything won’t always go your way.”
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