The top 100 most influential people
Almost everyone at some time or another has glanced at, or at least heard of, the mammoth two-volume Who’s Who in America, and no doubt wondered what comprises the criteria for inclusion in that 6,000-page vehicle.

While Accounting Today’s Top 100 Most Influential People feature is roughly 40 years younger and not nearly as ponderous as Who’s Who, similar questions surrounding the barriers to inclusion have probably entered your thoughts a time or two. And probably far more often after publication. However, the parameters of influence in the accounting profession have changed since the infancy of the Most Influential almost 20 years ago. New practice segments, positions, technologies, work paradigms and demographics have evolved to the point where a person who might have been considered a shoo-in for a slot in this century elite circa 1998-2001 may not have necessarily warranted a second look when compiling the current edition. Nonetheless, this year’s Top 100 Most Influential, as in previous years, represents the same caliber of power brokers and changemakers you’ve come to expect, if not necessarily coming via the traditional route.

And though the candidates may change, our selection process does not. Every year it seems the list of potential influencers grows larger, but unfortunately, there remains room for only 100 finalists. And thus, with a proven formula of analysis and veteran editorial judgment, the staff of Accounting Today begins the process of whittling down a daunting list of potentials to one we feel represents the profession’s Masters of the Universe, so to speak.

As in the past, there are certain to be some surprise additions — as well as subtractions — and we once again include the well-received “Ones to Watch,” a list of people who will definitely bear closer scrutiny in the coming year, as many ultimately will end up as Top 100 members.

So without further delay, the staff of Accounting Today is honored to present the 2011 class of the Top 100 Most Influential People in Accounting as they continue to master their own universe.

— The Editors

## Diane Yetter

**President, Yetter Consulting**

A frequent speaker on sales and use taxes, Yetter is one of the foremost experts on dealing with state taxing authorities — which makes sense, since she used to work for one.

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