

accounting**TODAY**

SPECIAL REPORT



THE TOP 100 MOST INFLUENTIAL PEOPLE

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The Top 100 People: Always a work in progress

WELCOME BACK!

Every year at this time of year we welcome back our readers to our annual Top 100 Most Influential People in Accounting list, and we welcome back some of the members of the previous year's list, too.

But not all of the members of the previous year's list — or all of our readers. Every year, it's a different list, and a different set of readers. Because accounting is changing, growing and evolving; it's a work in progress, and so our list has to be a work in progress, too.

As technology grows more important in accounting, we include new IT experts; as new regulatory bodies are formed, we add new regulators; as more Millennials and Gen Ys rise to positions of importance, more of them will

appear among the Top 100; as the profession explores more new specialties, we'll add experts from those fields; and as more women and minorities (hopefully) join the profession, we'll add more women and minorities.

Our list is different from the profession mainly in that, to make room for the new arrivals, we have to remove some previous members. The profession is large, and contains multitudes; our list is constrained, and capped at 100. Being removed is no slight, and no reflection on the individual; if you were influential enough to have made the list in the past, your influence won't be diminished by not being named here.

But we must move with the times, as the profession does, and make room for new people, new thoughts, new ideas

and new visions. For a profession that's supposed to be conservative (even staid), accounting welcomes an awful lot of change into its ranks. And so each year our editors make a list of the people playing the biggest roles in the ongoing work that is the accounting profession — and then we whittle it down a little, and then a little more, and then a lot. Eventually, we get to 100.

But even as we do, we're working on another list, our "Ones to Watch," up-and-comers who have started to shape the profession but are still gathering influence, ready to step up at some point in the future.

With that thought, we'll leave you to enjoy this year's list now. We've got to get started on next year's.

— The Editors



Dave Albrecht Professor of accounting, University of South Carolina Upstate

Through his blog, "The Summa," Albrecht has an

impact on issues like IFRS and accounting education — but he's also influencing and promoting the profession's adoption of social media as a whole.

Career Highlights: Professor, University of South Carolina Upstate, 2012-present ... Associate professor, Concordia College, 2009-2012 ... Assistant/associate professor, Bowling Green State University, 1990-2009 ... Visiting assistant professor, University of Chapel Hill, 1989-1990 ... Instructor and Ph.D. student, Virginia Tech, 1985-1989 ... Assistant professor, Andrews University, 1980-1985.

Other Affiliations: Blogger, "The Summa" ... American Accounting Association ... North American Accounting Society ... Creator, Real Money simulation game ... Editor, *CPANews*, 1997-1998.

Education: Virginia Polytechnic Institute and State University, 1991, Ph.D. ... University of Iowa, 1980, MA Acctg; 1976, BA Political Science.

Personal: Born 1949, Iowa City ... Married to Brenda Kay ... Two sons.

Blog/Twitter: <http://profalbrecht.wordpress.com/> @profalbrecht



John Ams Executive vice president, NSA

Ams is a major source of information and guidance to his more than 30,000 members on issues that

matter to them, like the new preparer registration rules, and is even better placed now to look out for their interests as a member of the IRS Advisory Council.

Career Highlights: Executive vice president, National Society of Accountants, 2001-present ... Senior vice president of financial affairs, Interstate Natural Gas Association, 1984-2001 ... Director of federal tax programs, National Association of Realtors, 1979-1983 ... Attorney, National Office, IRS, 1975-1979.

Other Affiliations: Internal Revenue Service Advisory Council ... American Society of Association Executives ... Phi Beta Kappa ... Past or present board member, Cheri Investments; NSA Scholarship Foundation; Northern Virginia Relay for Life.

Education: Georgetown University Law Center, 1975, JD ... Michigan State University, 1972, BA.

Personal: Born 1950, Imst, Austria ... Married to Nancy ... Three children.

Blog/Twitter: <http://connect.nsacct.org/nsablog/@nsatax>



Rick Anderson Chairman and CEO, Moss Adams

While the Financial Accounting Foundation didn't take the most famous of the headline recommendations of the Blue Ribbon Panel

that Anderson chaired — namely, that it establish a totally independent standard-setter for private companies — his panel's ideas did significantly shape the final form of the Private Company Council.

Career Highlights: Chairman and CEO, Moss Adams, 2004-present; president and chief operating officer, 1999-2004; director of operations, 1993-1999; director of accounting and auditing, 1984-1993; partner, 1980.

Other Affiliations: Chair, Blue Ribbon Panel on Private Entity Accounting Standards, AICPA, FAF and NASBA ... Vice chair, Praxity Management Board and Governing Council ... Past member, AICPA Council; past chair, Major Firms Group ... Past trustee, Financial Accounting Foundation.

Education: Western Washington University, Bellingham, 1973.

Personal: Born 1951, Chehalis, Wash. ... Married to Lori ... Two children.



August Aquila President and CEO, Aquila Global Advisors

Well-known for his expertise on firm management topics like compensation

and succession planning, Aquila — like the profession itself — has been busy expanding globally, with clients as far-flung as Australia and India.

Career Highlights: President, Aquila Global Advisors LLC, 1995-present ... Director of practice management consulting, The Growth Partnership, 2003-2005 ... Vice president of M&A, American Express Tax & Business Services, 1996-2003; VP of field management, 1994-1996 ... Senior VP, Practice Development Institute, 1987-1994 ... Partner, Friedman, Eisenstein, Raemer & Schwartz, 1983-1994 ... Adjunct professor of marketing, DePaul University Graduate School of Business, 1980-1994 ... Group director of marketing, Coopers & Lybrand (Chicago Group), 1979-1983.

Other Affiliations: Founding board member and Hall of Fame member, Association for Accounting Marketing ... Founder, *Partner to Partner*, 1995-2000 ... Founder, *Partner Advantage*, 2003-2006 ... Author, *CPA Firm Merger Strategies That Work*; *CPAs That Sell*; *Breaking the Paradigm: New Approaches to Pricing Accounting Services*; *Client at the Core: Marketing and Managing Today's Professional Services Firm*; *Compensation as a Strategic Asset*; *Performance Is Everything*; *What Successful Managing Partners Do ...* Contributing author, *The Marketing Advantage*; *How to Hire a Marketing Director and Make it Work*; *The Power of Optimism*; *Bull's Eye! The Ultimate How-To Marketing & Sales Guide for CPAs* ... Board member, Anchor Bank NA and Anchor Bank Holding Co.; chair, Compensation Committee, Anchor Bank ... Associate member, AICPA.

Education: Indiana University, Ph.D. ... DePaul University, MBA, BA.

Personal: Born 1946, Chicago ... Married to Emily Haliziv ... One daughter.

Twitter: @aquilaadvisors



Erik Asgeirsson CEO, CPA2Biz

Asgeirsson has overseen the evolution of CPA2Biz from the AICPA's product and services marketing arm to a force leading the

industry's shift toward the next wave of accounting technology. CPA2Biz now has its own products and services to market, as well as those of its "best of breed" Trusted Business Advisor Solutions.

Career Highlights: CEO, CPA2Biz, 2002-present; vice president of professional services, 2000-2002 ... To sales director, Business Services Division, AT&T, 1990-2000.

Other Affiliations: Board member, CPA2Biz ... DigitalNow Advisory Group ... National Peace Corps Association; past Peace Corps volunteer in Tanzania.

Education: Stern School of Business, New York University, MBA ... George Washington University, BS Electrical Engineering.

Personal: Born 1968, Falmouth, Mass. ... Married to Claudia ... Two daughters.

Twitter: @erikasgeirsson



Robert Attmore Chairman, GASB

Besides attending to its usual standard-setting business, Attmore's GASB has also been exploring new approaches to govern-

ment reporting, as well as ways to make it relevant and useful to citizens.

Career Highlights: Chairman, Governmental Accounting Standards Board, 2004-present ... Deputy state comptroller, New York State, 1986-2003 ... Di-

rector of internal audit, New York State Office of Mental Health, 1979-1984 ... Audit manager, Deloitte Haskins & Sells, 1971-1979.

Other Affiliations: Board of Advisors, Masters in Government Accounting Program, Rutgers Business School ... Past president, National State Auditors Association ... Past trustee, Academy for Government Accountability ... Past board member, NASACT; AGA; Intergovernmental Audit Forum ... Advisory Council, U.S. Government Auditing Standards ... U.S. Comptroller General's Domestic Work Group ... AICPA.

Education: Villanova University, 1971, BS.

Personal: Born 1945, Kearny, N.J. ... Married ... One child.



Ken Baggett Future co-CEO, CohnReznick

Long respected by his peers among firm leaders, Baggett and J.H. Cohn's Tom Marino drew even

more attention with their May announcement of a mega-merger, due October 1.

Career Highlights: Principal/CEO, Reznick Group, 2003-present; office managing partner, Atlanta, 1995-2003 ... MP, Habif, Arogeti & Wynne, 1992-1994.

Other Affiliations: Nominating Committee, AICPA ... Advisory Board, Auburn University School of Accounting ... Board president, Georgia Affordable Housing Coalition.

Education: Auburn University, BS Acctg., 1977.

Personal: Born 1954, Brewton, Ala.



Ron Baker Founder, VeraSage Institute

Once almost a prophet without honor, Baker is beginning to see his crusade to end the billable hour take off, with a whole generation of new acolytes implementing value pricing at their cutting-edge firms.

Career Highlights: Founder, VeraSage Institute, 1998-present ... Instructor, California CPA Education Foundation, 1995-present ... Partner, Baker & Barnett CPAs, 1987-2003 ... Senior accountant, KPMG, 1984-1987.

Other Affiliations: California Society of CPAs ... American Institute of CPAs' Group of 100 ... Professional Pricing Society ... Author, *Innovation in Pricing: Contemporary Theories and Best Practices* (September 2012); *Implementing Value Pricing: A Radical Business Model for Professional Firms*; *Mind Over Matter*; *Pricing on Purpose*; *Measure What Matters to Customers*; *Professional's Guide to Value Pricing*, 6th Ed.; *The Firm of the Future*; *Burying the Billable Hour*; *Trashing the Timesheet*; *You Are Your Customer List*. ... Editorial Advisory Board, Smart Pros; Principia ... Cato Institute ... Heritage Foundation ... Faculty, Professional Pricing Society ... American Enterprise Institute ... Foundation for Economic Education ... Discovery Institute ... Hoover Institution ... Competitive Enterprise Institute.

Education: Postgraduate, Professional Pricing Society, 2002; University of Chicago GSB, 2001; Cato University, 2000; Disney University, 1997 ... San Francisco State University, 1984, BS Acctg ... Santa Rosa Junior College, 1982, AA.

Personal: Born 1962, Santa Rosa, Calif. ... Single.
Blog/Twitter: www.verasage.com / @ronaldbaker.



Jon Baron Managing director, Professional Segment, Thomson Reuters Tax & Accounting

A true veteran of the accounting software market, Baron brings the sort of perspective and deep knowledge of user needs that helps keep Thomson Reuters a leading vendor.

Career Highlights: Managing director, Professional Segment, Thomson Reuters Tax & Accounting, March 2011-present; president — Americas, Workflow & Service Solutions, 2010-2011; president, Thomson Reuters Tax & Accounting, Professional Software & Services, 2005-2009; executive vice president, accounting market, and president and CEO, Creative Solutions, 2004-2005; president and CEO, Thomson Reuters/Creative Solutions, 1998-2004; vice president of product development, 1992-1998 ... Vice president of product development, national customer training and Western regional support, CCH, 1980-1992.

Education: Boston University, 1982, MBA ... Siena College, 1974, BBA Acctg.

Personal: Born 1952, Colchester, Vt. ... Married to Betsy ... Four children.



Joanne Barry Executive director, NYSSCPA

As head of one of the few state CPA societies to grow its membership in the past few years, Barry is definitely doing something right — like seeing New York's mobility law passed, forging a stronger relationship with near-neighbor FASB, and helping renew the profession's focus on major issues like diversity.

Career Highlights: Executive director, New York State Society of CPAs, 2010-present; Executive director, Foundation for Accounting Education, 2010-present; deputy executive director, 2008-2009; to managing director of communications, 1986-2008; assistant director of public relations, 1981-1986. ... Assistant director of public information and publications editor, Hackensack Medical Center, 1980-1981 ... Public relations assistant, public relations coordinator, New York City School Volunteer Program, 1977-1981.

Other Affiliations: Certified Association Executive ... Board member, CPA Society Executives Association ... Trustee, AICPA Foundation ... Board member, New York Chapter, International Association of Business Communicators ... Past national chair, AICPA Public Relations Conference ... American Society of Association Executives ... Board member, Family and Children's Services (N.J.).

Education: New School for Social Research, MS ... Montclair State University, BA.

Personal: Born Jersey City, N.J. ... Married to Edward ... Three sons.

Twitter: @joannesbarry



Sen. Max Baucus D-Mont.

The long-time chairman of the Senate Finance Committee, Baucus has taken the lead in crafting and shepherding major tax legislation through Congress. He's also currently chair of the Joint Committee on Taxation, and played an important role in the effort to pass health care legislation.

Career Highlights: Chair, Finance Committee, U.S. Senate, 2007-present, 2001-2003; vice chair, Joint Committee on Taxation; Environment and Public Works Committee; senior member, Agriculture Committee; elected, 1978 ... U.S. House of Representatives, 1974-1978 ... Montana State Legislature, 1973-1974 ... Executive director and committee coordinator, Montana Constitutional Convention, 1972 ... Law practice, 1971.

Education: Stanford University, 1967, law degree; 1964, BA.

Personal: Born 1941, Helena, Mont. ... Divorced ... One son.



Paul Beswick Acting chief accountant, SEC

Beswick may have risen with the rather sudden departure of his boss, James Kroeker, but he's no stranger to the issues of the day, having been a major player on the SEC's IFRS team for some time.

Career Highlights: Acting chief accountant, Securities and Exchange Commission, July 2012-present; deputy chief accountant, Accounting Group, 2009-2012; deputy chief accountant for professional practice, 2008-2009; senior advisor, Office of the Chief Accountant, 2007 ... Partner, Professional Practice and Risk Management Group, Ernst & Young.

Other Affiliations: Practice fellow, FASB, 2005-2007.

Education: Miami University, 1994, BS Acctg.



Chandra Bhansali President, AccountantsWorld

With his vision of "accountant-centric" software and his history as a pioneer of the cloud (before it even was "the cloud"), Bhansali and his company are natural leaders as the profession finally gets its head into the clouds.

Career Highlights: President and co-founder, AccountantsWorld, 1999-present ... President and co-founder, Micro Vision Software Inc., 1986-2002 ... Manager, Perkin Elmer, 1980-1985.

Other Affiliations: CEO Club ... Will & Vision Foundation, IEEE ... ACM ... Board of Advisors, Infosys International.

Education: State University of New York, 1979, Ph.D ... Indian Institute of Science, 1970, MS ... MBM Engi-

Q&A

Accounting's biggest issues

As always, we asked our T100 what the most important issues facing the profession are, and as always, they came back with thoughtful answers, with much attention focused on succession planning, complexity, keeping up with change, and — gulp — the relevance of the profession as a whole.

People are not going to like this, but I'd say: relevancy. Many CPAs are nothing more than high-priced bookkeepers, and unless they move away from the idea that they're historians with bad memories, who can only report on the past ... their future is in peril.

— Ron Baker

Relevance. Accountants sell a number of services that are becoming more and more automated. Additionally, modern business owners find lagging financial statements to be of questionable value.

— Michelle Golden

The danger of our profession becoming obsolete. Our profession is moving towards commoditization. There is the potential that we will no longer be needed.

— Jason Blumer

Relevance in the face of inertia. ... In the words of Jack Welch, "If the rate of change on the outside exceeds the rate of change on the inside, the end is near."

— Jon Baron

The notion of relevancy is the most impactful challenge facing the profession.

— Stephen Chipman

The relevancy of our audit service/product ... When almost every set of financial statements are correct, yet the world experiences the biggest financial surprise in decades, something is wrong.

— James Turley

Relevance with our clients. As a profession we need to provide real value and do more to help businesses succeed.

— Geni Whitehouse

I believe the single most important issue currently facing the profession is the further commoditization of low-end services (e.g., write up, simpler tax returns, etc.).

— David Cieslak

Loss of investor confidence in audit firms and their opinions. Also, loss of investor confidence in financial statements. Also, loss of investor confidence in the fairness of capital markets. — *Dave Albrecht*

Valuation. The financial crisis has only augmented the incentive for companies to engage in off-balance-sheet treatment of complex financial instruments and risk, to report unduly favorable but hard-to-verify valuations of financial instruments, and to use complicated and confusing disclosures to put off reckoning with bad news. — *James Doty*

The global economy and the ability of accounting professionals to work within a global environment. — *Calvin Harris*

Managing accelerating change. — *Randy Johnston*

To me, embracing change and making the right technology choices to fully transform into what we are calling a digital CPA is one of the most important issues going forward. — *Erik Asgeirsson*

Growth [in the face of] a stagnant economy. ... Low-balling on fees is again a prevalent nemesis. — *Jay Nisberg*

In a word: complexity. ... We live in uncertain political and economic times, nationally and globally. — *Terri Polley*

Complexity is both our biggest opportunity and challenge — remaining competent with all the complexity will remain a challenge. In the short run, an economy that fosters business activity will remain the biggest issue. — *Barry Melancon*

It has to be succession planning, hands down. Virtually every firm is talking about it and worrying about it. The plethora of Baby Boomer partners nearing or at retirement age combined with a dearth of young talent willing and able to replace them, will end up being an unsolvable problem for the vast majority of firms. — *Marc Rosenberg*

Tensions are high between the various generations whose roles are about to shift. There is too much focus on the flaws of each generation, which is leading to a lot of finger-pointing. — *Jim Boomer*

The intellectual capital set to retire in the profession — and in this country — is stag-

gering! And Baby Boomer CPAs are not doing what they need to in terms of leadership development and delegation to develop the next generation. — *Jennifer Wilson*

Leadership. As a profession, we've done relatively little to develop future leaders. — *Gale Crosley*

The aging of the profession. This includes the CPAs in firms and industry, as well as the academic community that trains the next generation of CPAs. — *John Sharbaugh*

The departure of the Baby Boomer generation as leaders in the volunteer organizations serving the CPA profession. In many instances, the trailing generations have not demonstrated an interest in pursuing volunteer engagement or leadership opportunities/roles. — *Clarke Price*

Clearly, the next generation of partners. In 1990, 2 percent of college graduates got an accounting degree, and 10 years later, only 1 percent of college graduates got an accounting degree. — *Allan Koltin*

The war for the best talent. Attracting and retaining the best and the brightest is a critical issue we all face. — *John Veihmeyer*

Meeting the career aspirations of future generations, while modifying our business model to meet the ever-increasing complexity of the business climate, will be a huge challenge and opportunity. — *Gordon Viere*

Changing the firm business model is the most important issue. ... Will this be easy or quick? Absolutely not. Will we see new models emerge and prosper in the next five to 10 years? Absolutely yes! — *Sandra Wiley*

The slow pace of firm transition to next-generation status. That is, moving to a more efficient, social and collaborative way of conducting business. ... Those who don't get on board will be left behind. — *Jody Padar*

The possibility that the Mayan calendar is wrong and there will be a 2013 busy season. — *Caleb Neuquist*

Many of the replies we received came with impressive analysis that was, unfortunately, too long for this space. For the full answers of all our T100 candidates, visit *Accounting-Today.com*.

neering College, 1968, BE.

Personal: Born 1947, Jodhpur, India ... Married to Sharada (co-founder of AccountantsWorld) ... Two children.

Blog/Twitter: [@powerpractice](http://community.accountantsworld.com)



Ken Bishop
President and CEO,
NASBA

In his first year on the job, Bishop has smoothly handled a packed agenda at NASBA, from expand-

ing the CPA Exam to just about every corner of the globe, to finding new ways to help his constituency among state boards.

Career Highlights: President and CEO, National Association of State Boards of Accountancy, 2012-present; executive vice president, COO, 2010-2011; senior VP and director, CPA Examination Operations, 2007-2010; past chair, NASBA Mobility Task Force ... President, Professional Credential Services Inc. (NASBA subsidiary) ... Executive director, Missouri State Board of Accountancy, 1998-2006 ... Assistant director, Missouri Department of Public Safety ... Law enforcement career, including commander, Missouri Major Case Squad; chief of police; undersheriff; undercover narcotics officer.

Other Affiliations: CEO, NASBA Center for the Public Trust ... Past member, Board of Examiners, American Institute of CPAs.

Education: Kennedy School of Government, Harvard University, Executive Program ... University of Missouri, Master's in Criminal Justice; Bachelor's in Education ... Federal Criminal Justice Academy ... Missouri State Highway Patrol Academy.

Blog: Monthly "President's Memo" in State Board Report, on www.nasba.org.



Parnell Black
CEO, NACVA

For years, many valuation experts have owed their training and expertise to Black's association — and going forward, even more

of them will, with this year's merging in of the Institute of Business Appraisers.

Career Highlights: Chief executive officer, National Association of Certified Valuators and Analysts, 2002-present ... President and CEO, 1995-2002 ... President and CEO, Black & Isom Associates, 1992-1995 ... Partner, Black/Green & Co., CPAs, 1989-1992 ... President, Parnell Black & Associates, 1985-1989 ... Senior program manager, Amembal & Isom Consulting, 1979-1985.

Other Affiliations: Institute for Credentialing Excellence (formerly the National Organization for Competency Assurance) ... Board advisor, International Association of Consultants, Valuators and Analysts ... Financial Executives International ... Family Firm Institute.

Education: University of Utah, 1981, MBA; 1979, BA Accounting/Finance.

Personal: Born 1954, Salt Lake City ... Married to Linda Melcher ... Two children.



Jason Blumer
Chief innovation
officer, Blumer &
Associates

Blumer not only has innovation in his title, but in his emphatic endorse-

ment of cloud technology, value pricing and general outside-the-box thinking at conferences, on his firm's blog, and through the THRIVEal+CPA Network that he started and contributes to in the form of blogs, podcasts and video.

Career Highlights: Chief innovation officer, Blumer & Associates CPAs PC ... Audit manager, Burkett, Burkett & Burkett CPAs, 1998-2003 ... Controller, Abbott Enterprises Inc., 1996-1998 ... Market financial manager, BrightStar Studios, 1993-1996.

Other Affiliations: Founder and CEO, THRIVEal+CPA Network ... AICPA ... South Carolina Association of CPAs ... Speaker, Business Learning Institute, Maryland Association of CPAs.

Education: Wofford College, 1993, Bachelor's Acctg.

Personal: Born 1971, Greenville, S.C. ... Married to Jennifer ... Three daughters.

Blog/Twitter: www.blumercpas.com/blog / [@jasonblumer](http://www.thriveal.com)



Gary Boomer
CEO, Boomer
Consulting

Whenever there is a discussion about best practices in evolving a CPA practice from a practical

and technological perspective, few names come up more often than Boomer's. Whether through his writings or the collaborative efforts of his eponymous Circles, Boomer is a driving force in showing how technology and collaboration can better a firm.

Career Highlights: Chief executive officer, Boomer Consulting Inc., 1996-present ... To 1996, partner, Varney & Associates.

Other Affiliations: Life Insurance/Disability Plans Committee, AICPA; past member, Council; Advisory Panel, CPA Horizons 2025 ... Accounting Advisory Board, Kansas State University ... The Advisory Board ... Co-founder, Winning Is Everything Conference ... Past president, Kansas Society of CPAs ... Author, *Performance³*, *The Boomer Advantage Guides*, *Boomer Bulletin* ... Sulgrave Regency Board.

Education: Kansas State University, BS and MS in Acctg.

Personal: Married to Mary ... Three children.

Blog/Twitter: [@lgboomer](http://www.thinkplangrow.net)



Jim Boomer
CIO and shareholder,
Boomer Consulting

To say he follows in his father's footsteps is only scratching the surface of Jim's place in the ac-

counting industry. Once a "One to Watch," he has evolved into a true thought leader, as CPAs of all ages are looking — and listening — to his vision of the profession's future

Career Highlights: Chief information officer and shareholder, Boomer Consulting, 2006-present ... Consultant, BearingPoint, 2002-2004 ... To senior consultant, Arthur Andersen Business Consulting, 1999-2002.

Other Affiliations: CITP Credentials Committee, AICPA; CITP Exam Task Force Chair, AICPA; Conference Steering Committee, AICPA Tech+ ... Board of Directors, Kansas Society of CPAs; Champion of Technology Committee.

Education: University of Texas at Austin, 2006, MBA Marketing/Entrepreneurship ... Kansas State University, 1999, BS Acctg/MIS.

Personal: Born 1976, Manhattan, Kan. ... Married to Mary ... One son and one daughter.

Blog/Twitter: www.thinkplangrow / @jimboomer



Jim Bourke

Partner,
WithumSmith+Brown

If Bourke's passion for helping his fellow CPAs understand and accept new technology could be

turned to rain, the Midwest drought would be over. While actively staying ahead of the curve on accounting-related technology, he remains an advocate for his own firm and the profession as a whole.

Career Highlights: Partner and member, Management Committee, and technology niche practice leader, WithumSmith+Brown; joined, 1987.

Other Affiliations: Past president, New Jersey Society of CPAs ... Board of Directors and Council member, AICPA; past chair, CITP Credential Committee; chair, AICPA Tech+ Conference; ... Board member, N.J. Technology Council ... Board member, Camp Zehnder YMCA.

Education: Kean University, 1987, BS Acctg.

Personal: Born 1964, Jersey City, N.J. ... Married to Jody ... Three children.

Twitter: @jimbourke



Jim Buttonow

Co-founder and vice president of product development, New River Innovation

A long-time IRS vet who pulls back the curtain to

show practitioners how the service really operates, Buttonow is also opening their eyes to the many profitable opportunities in post-filing services — and is developing new tools to help.

Career Highlights: Co-founder and vice president of product development, New River Innovation Inc., 2009-present ... Director of operations, Effector Inc., 2006-2009 ... IRS team coordinator, TE/GE Coordinated Exam Program, Internal Revenue Service, 1987-2006.

Other Affiliations: Tax Section, AICPA; IT Section ... North Carolina Association of CPAs ... Westover Church.

Education: Florida Atlantic University, postgraduate work ... University of South Florida, 1987, BS Acctg.

Personal: Born 1964, Southampton, N.Y. ... Married to Heather ... Two children.

Blog: IRSmind.com



Rep. Dave Camp

R-Mich.

The head of the powerful House Ways & Means Committee is one of the key gatekeepers of tax

legislation — and will be one of the major determinants of the likelihood of tax reform in the near future.

Career Highlights: Chair, Ways & Means Committee, U.S. House of Representatives, 2011-present; elected, 1990 ... Member, Michigan House of Representatives, 1989-1990 ... Private law practice ... Staff, Rep. Bill Schuette, 1984-1987 ... Special assistant Michigan attorney general, 1980-1984

Other Affiliations: Building a Better America Caucus ... Life Insurance Caucus ... Sportsmen's Caucus ... Zero Capital Gains Tax Caucus.

Education: University of San Diego School of Law, 1978, JD ... Albion College, 1975, BA ... University of Sussex, 1973-1974.

Personal: Born 1953, Midland, Mich. ... Married to Nancy ... Three children.



Paul Caron

Publisher and editor-in-chief, TaxProf Blog

As the publisher and editor-in-chief of one of the most widely read tax blogs

on the Internet, this tax professor opens the door to his own opinions and the opinions of other professionals in the increasingly complex world of tax.

Career Highlights: Charles Hartsock Professor of Law, University of Cincinnati College of Law, 1997-present; associate dean of faculty, 2007-2010; director of faculty projects, 2002-2007; professor, 1995-1997; associate professor, 1993-1995; assistant professor, 1990-1993 ... D & L Straus Distinguished Visiting Professor of Law, Pepperdine University School of Law, 2010-2013 ... Herzog Summer Visiting Professor in Taxation, University of San Diego School of Law, 2009-present ... Associate, Tax Department, Sullivan & Worcester, 1985-1990 ... Law clerk, Chief Judge William Holloway, U.S. Court of Appeals for the Tenth Circuit, 1983-1985.

Other Affiliations: Co-owner and editor-in-chief, Law Professor Blogs Network ... Series editor, *Law Stories*; *Graduate Tax Series*; ... Author or co-author, *Tax Stories*; *Federal Wealth Transfer Taxation*; *Federal Income Tax Anthology*.

Education: Boston University, 1988, LL.M. (Tax) ... Cornell Law School, 1983, JD ... Georgetown University, 1979, AB.

Blog: "Tax Prof Blog" (<http://taxprof.typepad.com>)



Richard Caturano

Incoming chair, AICPA

Having been on our list back before he sold his namesake Boston firm to

McGladrey, the new chair of the institute is no stranger to wielding influence, and he'll need all he can muster as he tackles one of the profession's thorniest issues: why it isn't more diverse.

Career Highlights: Executive managing partner, McGladrey, 2012-present; office managing partner, 2010-2012 ... Founder and president, Vitale, Caturano & Co., 1978-2010 (merged with McGladrey) ... Manager, Wolf & Co., 1973-1978.

Other Affiliations: Chair, PCPS Executive Committee, AICPA; Special Committee on Mobility; past member, Staffing Task Force and PCPS Communications Task Force ... Past president, Massachusetts Society of CPAs ... Board, Baker Tilly - U.S. ... Past board member, National Foundation for Teaching Entrepreneurship ... Managing director, VCC Foundation.

Education: Harvard Business School, 2004, Leading Professional Service Firms Program ... Bentley College, 1985, MST; 1974, BSA.

Personal: Born 1952, Boston ... Married to Barbara ... Two adult children.



Richard Chambers

President and CEO, IIA

Under Chambers' leadership, the IIA is seeing major growth in both mem-

bers and influence. He has fostered a host of new initiatives, from exploring social media and creating a new international conference, to conducting one of the most in-depth studies of internal auditing anywhere.

Career Highlights: President and CEO, Institute of Internal Auditors, 2009-present; vice president and executive director, 2001-2004 ... U.S. leader of internal audit advisory services, PricewaterhouseCoopers, 2004-2008 ... Inspector general, Tennessee Valley Authority Corp., 2000-2002 ... Deputy inspector general, U.S. Postal Service, 1998-2000 ... Chief audit executive, U.S. Army, 1988-1998 ... Senior operations research analyst, Ft. McPherson, Ga., 1984-1988; senior auditor, 1981-1984; auditor, 1976-1980 ... Adjunct instructor, Clayton College and State University, 1980-1988 ... Accountant, U.S. General Accounting Office, 1976 ... Internal auditor, Trust Company Bank, 1975-1876.

Other Affiliations: Member, COSO Board ... Past member, Blue Ribbon Committee for Audit Effectiveness, NACD ... Association of Certified Fraud Examiners.

Education: Salve Regina University, 1994, MA International Relations ... Georgia State University, 1978, MBA Management; 1975, BBA Accounting.

Personal: Born 1954, Ft. McClellan, Ala. ... Married to Kimberly ... Three daughters.

Blog/Twitter: "Chambers on the Profession" (www.theiia.org/blogs/chambers/) / @rfchambers.



Stephen Chipman

CEO, Grant Thornton

Even as he executes the long-term strategy he put in place at his Top Six

firm, Chipman is a high-profile figure in major professional debates, like those on auditor rotation and the future of the new Private Company Council.

Career Highlights: Chief executive officer, Grant Thornton, 2010-present; CEO, Grant Thornton China Management Corp., 2006-2009; Central Region managing partner and senior leadership team, Grant Thornton U.S., 2003-2006; Dallas office MP, 2000-2003; MP, global services, 1998-2000; worldwide director of international business centers, Grant Thornton International; 1998-2000; head, Greater Bay Area Assurance Department, 1995-1996; Asia Pacific regional technical director and liaison partner, Grant Thornton International, 1992-1995; assurance partner, Grant Thornton U.S., 1991-1992; manager, 1988-1991; staff, Grant Thornton U.K., 1981-1986.

Other Affiliations: Board member, Center for Audit Quality; Chicago Council on Global Affairs; Ravinia Festival; Half the Sky ... Economic Club of Chicago ... British-American Business Council ... Past board member, Greater Dallas Chamber of Commerce; Dallas Committee on Foreign Relations ... Past trustee, Greater Dallas Youth Orchestra; Special Care and Career Services.

Education: Plymouth College, Plymouth, U.K.

Personal: Born 1961, Plympton, U.K. ... Married to Kim ... Two children.

Blog: "Stephen's Site" (internal)



David Cieslak

Principal, Arxis Technology

Cieslak wears many tags: CPA, CITP, Inspector Gadget, and principal of a top accounting technol-

ogy reseller and consultancy. But what he is best recognized for is his extensive and trusted knowledge of where technology is, where it's going, and how it can help or hinder businesses and accounting practices around the country.

Career Highlights: Principal, Arxis Technology, 1994-present ... Partner, Cieslak, Boynton & Speakman CPAs, 1985-1994 ... Financial analyst, Associated Financial Corp., 1984-1985 ... Senior accountant, Price Waterhouse, 1982-1984.

Other Affiliations: Chair, Sage Accpac Business Partner Advisory Council ... Past chair, AICPA IT Executive Committee ... Past board member, Information Technology Alliance ... Council, CalCPA ... Past president, California CPA Education Foundation ... Member and past chair, CalCPA State Technology Committee ... Associate instructor, K2 Enterprises.

Education: University of California, 1982, BA Economics.

Personal: Born 1959, Binghamton, N.Y. ... Married to Michelle ... Two children.

Twitter: @dcieslak



Gale Crosley
President,
Crosley+Co.

Crosley's big theme in her consulting work is growth, a concept she has watched evolve over her

years as an industry veteran from internal business development to new international markets and niche expansion, and about which she speaks and writes prolifically.

Career Highlights: Founder and president, Crosley+Co., 2001-present ... Executive vice president of sales and marketing, AnswerThink Consulting Group, 1998-2000 ... Founder and president, Synchrony Networks, 1995-1998 ... Vice president of marketing, VoiceCom Systems, 1994-1995 ... Director of marketing and senior director of sales, MCI, 1989-1994 ... Independent consultant, 1987-1989 ... Sales rep, product manager, sales manager, marketing manager, IBM, 1975-1987 ... Staff auditor, Price Waterhouse, 1973-1975 ... Staff auditor, Arthur Andersen, 1972-1973.

Other Affiliations: Advisory Board, *Journal of Accountancy* ... AICPA ... Georgia Society of CPAs ... Ohio Society of CPAs ... Author, *At the Crossroads*.

Education: University of Akron, 1972, BS Acctg.
Personal: Born 1951, Cleveland ... Married to Steven ... Two children.

Twitter: @grosley



Loretta Doon
CEO, California
Society of CPAs

During her time as CEO of the nation's largest state accounting society, Doon has led several Cal-

CPA initiatives aimed at young professionals, such as the CalCPA Institute, the CalCPA Education Foundation, a campus ambassador program and the emerging leaders certificate program.

Career Highlights: Chief executive officer, California Society of CPAs, California CPA Education Foundation and CalCPA Institute, 2006-present; chief operating officer, 2005-2006 ... Associate executive director, California Teachers Association, 1979-2005 ... Auditor, Ernst & Young, 1976-1979 ... Contoller, North American Reassurance Life Service Co., 1974-1976.

Other Affiliations: Board member, CPA SEA ... Board member, Schwab Charitable Fund ... AICPA Private Companies Practice Section Executive Committee ... Center for Financial Reporting and Management Advisory Board, Haas School of Business, UC Berkeley ... Advisory board, Charles W. Lamden School of Accountancy Advisory Board, San Diego State University ... Menlo College Advisory Board ... American Woman's Society of CPAs ... Financial Women's Association of San Francisco ... Mentor, Ascend ... Board member, ACAP Northern California ... Past member, AICPA Council ... Former commissioner, California State Lottery.

Education: San Francisco State University, Master's in Education ... University of Hawaii, BA.

Blog/Twitter: Internal blog / @ldoon



James Doty
Chairman, PCAOB

There can be no question of "regulatory capture" here: Doty has fearlessly pursued the notion of mandatory auditor rotation, despite its being near-universally hated by the professional he regulates. Which, when you think about it, is the sort of thing you want from a regulator.

Career Highlights: Chairman, Public Company Accounting Oversight Board, 2011-present ... Partner, Baker Botts LLP, 1992-2011; joined 1969 ... General counsel, SEC, 1990-1992.

Other Affiliations: American Law Institute ... American Bar Association ... International Institute for Securities Market Development ... Past member, Legal Advisory Board, NASD.

Education: Yale Law School, 1969, LLB ... Harvard University, MA in History ... Oxford University, 1964, AB (Rhodes Scholar) ... Rice University, Texas, 1962, BA in History.

Personal: Born in Houston.



Joe Echevarria
CEO, Deloitte

Now in his sophomore year, Echevarria has serious plans for the Big Four firm he heads: among other things, to lead the

profession in auditing. He's planning on leveraging the recently completed Deloitte University to help.

Career Highlights: CEO, Deloitte LLP, 2011-present; U.S. managing partner of operations, 2007-2011; various positions, including leader of the Strategic Relationship Management Program, regional managing partner of the Southeast audit practice, audit partner-in-charge of Florida, and audit partner-in-charge of South Florida; audit partner, 1988; joined, 1978.

Other Affiliations: Board, Deloitte Touche Tohmatsu Ltd. ... Orange Bowl Committee ... Corporate Advisory Board, Association of Latino Professionals in Finance and Accounting ... Member, Board of Overseers, and executive in residence, University of Miami in Coral Gables School of Business Administration.

Education: University of Miami in Coral Gables, BBA.

Personal: Married to Ana ... Three children.

Blog: "Channel One" (internal); guest blog on CNBC, Fox Business, Fast Company



George Farrah
Executive editor,
Tax and Accounting,
Bloomberg BNA

Farrah and his team produce and disseminate vital technical information

to tens of thousands of tax and accounting professionals.

Career Highlights: To executive editor, Tax and Accounting, Bloomberg BNA, 1988-present ... Tax accountant, Primark Corp., 1986-1988 ... Tax manager, Banner Life Insurance, 1985-1986 ... Tax accountant, Aetna Life & Casualty, 1981-1985 ... Staff accountant, Cohen Rosenfeld & Lieberman, 1979-1981.

Other Affiliations: AICPA.

Education: Georgetown University, 1989, MST ... University of Connecticut, 1979, BS Acctg.
Personal: Born 1957, Norwich, Conn.



Cindy Fornelli
Executive director,
Center for Audit
Quality

Fornelli works hard on two fronts — explaining

how auditing works to the investing public through outreach like the Center for Audit Quality's "Ledger Lines" videos, and providing expert analysis and information to the regulators and others who are shaping the future of auditing.

Career Highlights: Executive director, Center for Audit Quality, 2006-present ... Regulatory and conflicts management executive, Bank of America, 2004-2006 ... Deputy director, Division of Investment Management, Securities and Exchange Commission, 1999-2004 ... Senior associate, Derchert, 1996-1999 ... Fried Frank Harris Shriver & Jacobson, 1991-1996.

Other Affiliations: Washington, D.C., Bar ... American Bar Association ... Financial Accounting Standards Advisory Council ... National Association of Corporate Directors' 2010 Blue Ribbon Commission on the Audit Committee ... National Association of Corporate Directors' 2009 Blue Ribbon Commission on Risk Governance ... Board of Trustees, Class of 2014, SEC Historical Society.

Education: National Law Center, George Washington University, 1991, JD ... Purdue University, 1985, BA.

Personal: Born 1960, Los Angeles.

Twitter: @thecaq



Chris Frederiksen
Chairman,
The 2020 Group

Frederiksen has built and sold four separate successful practices in his

career, which uniquely suits him to advise practitioners on the entire firm life cycle.

Career Highlights: Chairman, The 2020 Group, 2000-present ... Managing partner, Frederiksen-Crawford CPAs, 2007-present ... West Coast partner, Transition Advisors, 2011-present ... Managing partner, Frederiksen & Co. CPAs, 1984-2000 ... Partner, Touche Ross & Co., 1969-1976.

Other Affiliations: AICPA ... California Society of CPAs ... Author, *Successful Partnership Agreements for CPAs; Accountant's Direct Marketing Kit; Successful Business Kit* ... Past chair, American Federation of Art ... Past president, Art Museum Association of America ... Founder, Museum Management Institute, UC Berkeley.

Education: Golden Gate University, 1966, post-graduate; 1965, undergraduate.

Personal: Born 1942, Bristol, U.K. ... Married to Tara Crawford, CPA ... One daughter.

Blog: www.milliondollarcpa.com



J. Russell George
Treasury Inspector
General for Tax
Administration

George single-handedly belies any stories you may

have heard about inactive government officials, constantly lighting a fire under the Internal Revenue Service with his hard-hitting investigative reports and investigations on everything under the federal sun.

Career Highlights: Treasury Inspector General for Tax Administration, 2004-present ... Inspector general, Corporation for National and Community Service, 2002-2004 ... Staff director and chief counsel, House Government Management, Information and Technology Subcommittee, 1995-2002 ... Law practice, Kramer, Levin, Naftalis, Nessen, Kamin & Frankel ... Associate director for policy, Office of National Service, White House ... Assistant general counsel, Office of Management and Budget ... Assistant district attorney, Queens County District Attorney's Office.

Education: Harvard University Law School, JD ... Howard University, BA.

Personal: Born in New York City.



Michelle Golden
President,
Golden Practices

This past year, Golden has helped CPA firms move from hourly billing

to fixed-price and value-priced work, while continuing to speak to packed rooms on the hot topic at conferences and working on a book about the transition.

Career Highlights: President, Golden Practices, 1999-present ... Marketing director, Husch & Eppenger, 1998-1999 ... Marketing director, Williams Keepers, 1994-1998 ... Staff accountant, Comprehensive Care Corp., 1987-1993 ... Staff accountant, CooperVision, 1985-1987.

Other Affiliations: Senior fellow, VeraSage Institute ... Certified Professional Facilitator, IAF ... Author, *Social Media Strategies for Professionals and Their Firms* ... Contributing author, *Bull's Eye! The Ultimate How-To Marketing and Sales Guide* ... Lifetime member and past board member, International Association of Facilitators ... Past board member, Association for Accounting Marketing ... St. Louis Tax Assistance Program.

Education: Columbia College, 1996-1998 ... Irvine Valley College, 1988-1990 ... Santa Ana College, 1982-1984.

Personal: Born 1966, Long Beach, Calif. ... Four children, one grandson.

Blog/Twitter: "Golden Practices" (www.golden-practices.com) / @michellegolden



Jeff Gramlich President, CCH Small Firm Services, a Wolters Kluwer business

Gramlich has built his company into a position of leadership through his introduction of cutting-edge technology and integrated tax and accounting suites — and by zealously serving the small practitioner.

Career Highlights: President, CCH Small Firm Services, 2006-present; senior vice president of business development, CCH, 2003-2006 ... Vice president of product development, Thomson Corp., 1989-2003 ... Supervisory senior, Arthur Young & Co., 1984-1989.

Other Affiliations: CITP ... AICPA ... Texas Society of CPAs.

Education: University of Arkansas, 1982 BSBA Accounting.

Personal: Born 1960, Fort Smith, Ark. ... Married to Mary Beth ... Three children.

Twitter: @jeffgsfs



Sen. Chuck Grassley R-Iowa

Grassley, a member of the Senate Finance Committee and its former chair, plays a major role in drafting and shepherding major tax legislation — and isn't above holding up a nomination or two when he needs to get the attention of the IRS, as he did this year.

Career Highlights: Past chair, Finance Committee, U.S. Senate; senior member, Budget Committee; Judiciary Committee; elected, 1980 ... U.S. House of Representatives, 1974-1980 ... Assembly line worker, 1961-1971 ... Iowa Legislature, 1958-1975.

Other Affiliations: Farm Bureau ... International Association of Machinists, 1962-1971 ... International Parliamentary Group for Human Rights.

Education: University of Iowa, Ph.D. work ... University of Northern Iowa, 1956, MA Political Science; 1955, BA Political Science.

Personal: Born 1933, New Hartford, Iowa ... Married to Barbara ... Five children, nine grandchildren.



Larry Gray Government liaison, NATP

This practitioner, educator and representative of the tax professional community offers a unique perspective on issues affecting practitioners, and helps explain their needs to regulators and legislators.

Career Highlights: Partner, Alfermann Gray & Co. CPA LLC, 1977-present.

Other Affiliations: Government liaison and past president, National Association of Tax Professionals ... Modernized e-File 1040 Executive Committee, IRS Electronic Tax Administration Advisory Commit-

tee; past member, IRS Advisory Committee ... Past president, Missouri State Board of Accountancy ... Past member, Computerized CPA Exam Committee, AICPA ... Enforcement Practice Committee, NASBA ... Instructor, National Society of Accountants ... Instructor, Missouri Society of CPAs ... Contributing editor, *Annual Income Tax Book*, University of Illinois.

Education: University of Missouri, 1977, BA.

Personal: Born 1955, Salem, Mo. ... Two adult children.

Blog/Twitter: @agccpa



Angie Grissom Executive vice president and COO, The Rainmaker Consulting Group

Grissom actively speaks and writes on firm leader-

ship, with a recent focus on partner accountability and strategic planning. Her expertise on new business development, recruitment and retention is also highly coveted by CPA firms striving to grow their practices.

Career Highlights: Executive vice president, chief operating officer and owner, The Rainmaker Consulting Group, 2010-2012; VP and director of consulting, Rainmaker Consulting, 2004-2010; trainer and facilitator, Rainmaker Academy, 2004-present; senior consultant, Enterprise Network, 2001-2004.

Other Affiliations: President, ASWA Music City Chapter ... National Speaker's Association ... CPA Consultants Alliance ... Institute of Management Consultants ... Growth Strategies Committee, AAM.

Education: Middle Tennessee State University, 2014, MBA (in process); 2000, BBA.

Personal: Born 1977, Nashville, Tenn. ... Married to Chad ... Two children.

Blog/Twitter: www.therainmakercompanies.com/blog / @atgrissom



Calvin Harris National president and chairman of the board, NABA

The profession's record on encouraging diversity is mixed, to put it mildly,

but with staff shortages focusing minds and the AICPA gearing up for another push, Harris and NABA are well-positioned to help.

Career Highlights: President, Harvin Consulting LLC, 2011-present ... Chief financial officer, Aeras Global TB Vaccine Foundation, 2009-2011 ... Chief financial officer, Council for Excellence in Government, 2007-2009 ... Controller, United Nations Foundation, 2006-2007 ... Controller, NeighborWorks America, 2003-2006 ... Senior analyst, FTI Consulting, 2001-2003 ... Acting comptroller, Morgan State University, 1996-2000 ... Senior accountant, Arthur Andersen, 1992-1995.

Other Affiliations: National president and chairman of the board, National Association of Black Accountants ... Advisory Board, Howard University School of Business Center for Accounting Education ... Past

national treasurer, Morehouse College National Alumni Association ... Past treasurer and board member, Maryland New Directions.

Education: Morehouse College, 1992, BA BA (Acctg).

Personal: Born 1969, Richmond, Va. ... Married to Monisha ... One daughter.

Twitter: @calvinhjr / @harvinconsult



Roger Harris President and COO, Padgett Business Services

This veteran tax pro knows his way around Washington, and is frequently

called upon by both government and practitioners for his practical wisdom on issues affecting the profession.

Career Highlights: President and chief operating officer, Padgett Business Services, 1992-present; franchise president and chairman, 1982-1992; staff accountant, 1972-1982.

Other Affiliations: Past chair, Federal Tax Committee, National Society of Accountants ... Past chair, Internal Revenue Service Advisory Council ... Chair, Legislative Affairs Subcommittee, National Association of Enrolled Agents ... President, Padgett Foundation ... Treasurer, Padgett Business Services PAC.

Education: University of Georgia Terry College of Business, 1973, BBA Accounting.

Personal: Born 1950, Athens, Ga. ... Two children ... Two grandchildren.



Sen. Orrin Hatch R-Utah

As the top Republican on the Senate Finance Committee, Hatch has been outspoken on all matters

relating to tax, from exploring new possibilities for tax reform to warning the IRS not to show a partisan interest in certain campaign donors.

Career Highlights: Ranking member, Finance Committee, U.S. Senate; elected, 1976 ... Private law practice ... Band manager, The Free Agency (Mormon folk band).

Other Affiliations: Federalist Society ... Board member, U.S. Holocaust Memorial Museum.

Education: University of Pittsburgh Law School, 1962, JD ... Brigham Young University, 1949, BA History.

Personal: Born 1934, Pittsburgh ... Married to Elaine ... Six children.



Karen Hawkins Director, IRS Office of Professional Responsibility

As head of the OPR,

Hawkins' role in overseeing Circular 230 enforcement will continue to expand with the

Q&A

The forecast for tax reform

We asked the T100 if we were likely to see large-scale tax reform in the next year; they split the issue — three ways.

I do not believe so. Tax reform is like a balanced budget: Everyone says they want it, but everyone wants a different version.

— John Ams

The last time we saw major federal tax reform, in 1986, it was a product of Democrats and Republicans from both houses working together to effect change. No such working relationship currently exists.

— Joanne Barry

I do not think we will see large-scale tax reform because it is too risky. We probably need significant changes to our tax system, but to do so in our current economic climate would be completely reckless and irresponsible because our standard economic models cannot predict the end results.

— Parnell Black

Not likely — there are no political leaders who can effectively communicate how and why this needs to be done, and the special interests are so entrenched, making any changes slow and incremental.

— Tom Hood

The likelihood of the passage of large-scale reform in the next 12 months is extremely remote. ... The interest in corporate and international reform will continue but little will be accomplished through the end of 2012 — setting the stage for more serious activity in 2013. Congressional hearings on corporate and international reform are likely to take place in the first half of 2013, but passage of legislation is unlikely until the latter stages of 2013 or possibly in 2014.

— Edward Karl

The last time we achieved meaningful tax reform was during a period of divided government, but tax reform is going to be a much harder lift for either of the parties this time, and that makes it nearly impossible to achieve.

— Ralph Thomas

Our clients repeatedly tell us in surveys and conversations that they believe nothing significant will happen on the corporate or personal tax front before 2013 — and I agree.

— John Veihmeyer

It is unlikely that large-scale reform on the order of the Tax Reform Act of 1986 is in our future in 2013. However, it does seem likely, if not necessary, that some less extensive reforms will take place to reduce the gap between revenues and expenditures.

— J. Russell George

Large-scale tax reform will not occur in the next year, but it will most likely occur in the next four years. ... Reform will most likely be a modification to our system that will reduce complexity for lower-income taxpayers and provide economic business incentives. ... What will most likely emerge in the next 10 years is a universal approach to many state tax issues, in particular sales and income taxes related to interstate commerce.

— Jim Buttonow

Large-scale tax reform is not likely until 2013. Even then, the priorities and impact on a new Tax Code will need to be assessed in the context of the country's entire fiscal situation. There is no question that large-scale tax reform is needed; the question of timing and the political will to take on this national need remains open.

— Joe Echevarria

I think it is coming but it may not be in the next year. I think we will see it in the next five years. The last serious tax reform effort took place in 1986, meaning we are overdue.

— Angie Grissom

Both Obama and Romney have such different plans for both income and estate taxes, so the outcome of the election will have a significant impact on tax reform in 2012.

— Tom Marino

There is one area where consensus is building: Our corporate tax rate is one of the highest of the developed economies, and both sides acknowledge the need to lower that rate. ... As a tradeoff to a lower rate, the tax base will be broadened by eliminating many of the specialized industry and exporting incentives.

— Krista McMasters

The possibility of large-scale tax reform is high for a number of reasons. Probably the most important reason for corporate tax reform is the perceived need to reduce the corporate tax rate. ... However, given the current economic climate (large deficits, sluggish economy, expiring Bush-era tax cuts), simply reducing the rate is unlikely. Rather, it would need to be coupled with other reform to maintain the tax base. On

the other hand, the current political climate does not bode well for any agreement on major tax reform.

— George Farrah

Major tax reform simply has to happen — the stakes are too high to continue to kick the tax can down the road.

— Paul Caron

Yes, we will see large-scale tax reform in the next administration, regardless of who wins the presidency. We will have to raise taxes, particularly on the wealthy. ... Otherwise we have to cut military expenditures and Social Security, neither of which are popular. Obamacare will not be overturned — it's already too far ingrained.

— Chris Frederiksen

Call me a dreamer, but I do think we will see tax reform next year or maybe shortly thereafter. Our tax system has gotten so complicated that it is difficult for anyone to defend it. ... We will get tax reform sooner than later, but we should not confuse reform with simple, fair or less expensive.

— Roger Harris

Yes, expect positioning to accommodate health care changes, and movement towards more balanced tax and spending ratios. If elections make for sweeping changes, there will be sweeping legislation. If elections don't make for sweeping changes, there will be actions forced by the fiscal cliff provisions.

— Randy Johnston

The tax laws that are about to expire will probably get extended; large-scale tax reform will happen after the presidential election. Most likely the corporate tax rate will be reduced to encourage companies to bring jobs back to the U.S.

— Lana Kupferschmid

The budget deficit will force the president in 2013 to start making changes, as the borrowing cannot go on forever. Thus, cutting spending alone won't be enough and we will see tax reform.

— Joel Sinkin

I believe that it is extremely likely. ... I am hoping we see a balance of spending cuts, tax increases and changes to some of the top tax breaks. ... Instead of focusing on massive change to just one area, I think if we made smaller changes across all areas, it would lead to a healthier economic climate.

— Jennifer Warawa

For the full answers of all our T100 candidates, visit AccountingToday.com.

expansion of the new Registered Tax Return Preparer regime.

Career Highlights: Director, Office of Professional Responsibility, Internal Revenue Service, 2009-present ... Attorney-at-law, Taggart & Hawkins PC, 1984-2009 ... Tax supervisor, Touche Ross, 1979-1982 ... Assistant dean of student affairs, University of California — Davis, 1973-1976 ... Communications consultant, Pacific Bell, 1969-1973.

Other Affiliations: Founder, San Francisco Pro Se/Pro Bono Tax Court Project ... California Bar Association ... American College of Tax Counsel ... Author, *LexisNexis California State Tax Practice Insights*.

Education: Golden Gate University, 1981, MBA Tax Law; 1979, JD ... University of California — Davis, 1976, M.Ed Applied Behavior Science ... University of Massachusetts — Amherst, 1967, BA Elizabethan & Jacobean Drama.



John Hewitt
Founder and CEO,
Liberty Tax Service

As co-founder of Jackson-Hewitt and sole founder of the booming Liberty Tax Service, Hewitt is a

major leader in the tax prep business.

Career Highlights: Founder, CEO, president and chairman, Liberty Tax Service, 1996-present ... Founder, CEO and president, Jackson Hewitt, 1982-1996 ... President, Hewtax Software Development, 1981-1988 ... Regional director, H&R Block, 1980-1981; district manager, 1975-1980; tax preparer/assistant manager, 1969-1975.

Other Affiliations: Co-founder, Stop Hunger Now; Run For Food.

Education: Attended University of Buffalo, 1967-1970.

Personal: Born 1949, Detroit ... Divorced ... Five children, nine grandchildren.



Marie Hollein
President and CEO,
FEI

Hollein's FEI is an overflowing font of useful information on corporate finance, producing must-

read reports on everything from audit fees to the top challenges facing finance departments around the world.

Career Highlights: President and CEO, Financial Executives International, 2009-present ... Managing director of financial risk management, KPMG, 2005-2009 ... Vice president and regional director, Ruesch International, 2002-2005 ... Senior VP and head of foreign exchange sales, ABN Amro Bank, 1997-2001 ... Senior VP and regional head of foreign exchange sales, Citibank, 1993-1997 ... Assistant treasurer, Westinghouse Electric Corp., 1974-1993.

Other Affiliations: Board member, COSO ... Financial Accounting Standards Advisory Council ... Advisory Board, Comeback America Initiative ... Certification chair, Association for Financial Professionals; past chair, National Education Committee ... Advisory Board, *Journal of Treasury Management*;

International Finance & Treasury ... Treasury Management Association ... New York Treasurers' Group ... International Corporate Treasurers' Group.

Education: Carnegie Mellon University, Master of Finance and Management ... LaRoche College, BS.

Personal: Born in Pittsburgh ... Married to David ... Two children.



Tom Hood
CEO and executive
director, MACPA

In the last year, Hood helped facilitate interactive future forum sessions through MACPA's

Business Learning Institute as part of the AICPA's recently completed grassroots CPA Horizons 2025 report on global trends and future insights within the profession. He also guided the launch of MACPA's Center for Transparency, Performance Management and Accountability using XBRL.

Career Highlights: CEO and executive director, Maryland Association of CPAs, 1997-present ... CFO and principal, Bryn Awel Corp., 1985-1997 ... Accounting systems analyst, RTKL Associates Inc., 1981-1985 ... Staff accountant, Finance Co. of America, 1978-1981.

Other Affiliations: President and CEO, Business Learning Institute Inc. ... Past president, CPA State Executives Association ... Board member, Shared Services LLC ... CPE Advisory Committee, AICPA; CPA Horizons 2025; former member, Special Committee on Mobility, Special Committee on Enhanced Business Reporting; past chair, CPA Vision Project ... Co-chair, Board of Directors, State Societies Network Inc. ... American Society of Association Executives ... Finance Committee, McDonogh School.

Education: Johns Hopkins University, 1994, MS Finance — Real Estate ... University of Baltimore, 1982, Master's equivalent — Information Systems ... Loyola College of Maryland, 1977, BA Accounting.

Personal: Born 1959, Baltimore ... Married to Sharon ... Three boys.

Blog/Twitter: www.cpasuccess.com / @tomhood / @macpa



Hans Hoogervorst
Chairman, IASB

As he waits in hope of the U.S. adopting international standards, the patience of the head of the board

that sets IFRS seems to be waning — but his constant hectoring calls for the U.S. to adopt may turn out to be counterproductive.

Career Highlights: Chairman, International Accounting Standards Board, 2011-present ... Chairman, Authority for Financial Markets, The Netherlands, 2007-2011 ... Minister of health, welfare and sport, The Netherlands, 2003-2007; minister of finance, 2002-2003; state secretary of social affairs and employment, 1998-2002 ... Parliament, The Netherlands, 1994-1998 ... Policy assistant on finance, People's Party for Freedom and Democracy, 1988-1994

... Policy officer for international monetary affairs, Ministry of Finance, The Netherlands ... Banking officer, National Bank of Washington, 1983-1986

Other Affiliations: Past chair, IOSCO Technical Committee ... Past co-chair, Financial Crisis Advisory Group to the IASB ... Past chair, IFRS Foundation Monitoring Board.

Education: Johns Hopkins University, 1983, MA in Advanced International Relations ... University of Amsterdam, 1981, Master's in Modern History.

Personal: Born 1956, Haarlem, The Netherlands.



Pascal Houillon

President and CEO, Sage North America

Agree with his vision or not, it can't be denied that Houillon has had an impact. With his "tough love" approach, he is overseeing a major effort to bring the North American division's breadth of products under one brand, all while trying to remain relevant to accountants and stay competitive in an increasingly crowded space.

Career Highlights: President and CEO, Sage North America, 2011-present; president, Sage France, 1997-2010; various positions, including regional director and sales director; joined, 1989 ... Co-founder, Sinequanon, 1987-1989 ... Systems analyst, UAP Insurance, 1986-1987.

Other Affiliations: Past vice president, Syntec (French software and IT association).

Education: Insead, Advanced Management Program ... Université Paris Sud, 1986, Computer Science ... Université Panthéon Assas, 1984, Econometrics.

Personal: Born 1962, Lyon, France ... Four children.



Randy Johnston
Executive vice president and partner, K2 Enterprises

In the field of true technology experts, Johnston stands out from the pack. His breadth of experience and dedication to educating practitioners and businesses about tech trends and best practices make him a mainstay at industry events, seminars, and firm training and education sessions.

Career Highlights: Executive vice president and shareholder, K2 Enterprises, 1990-present ... President, Network Management Group Inc., 2012-present; executive VP and shareholder, 1983-2012 ... Department chair; professor; adjunct, Hutchinson Community College, 1977-1997 ... Programmer and system designer, Professional Data Services, 1978-1981 ... Programmer and system designer, Farmland Industries, 1977-1978.

Other Affiliations: Past chairman, AICPA Technology Conference ... Author, *Basic Using Micros; Business Computing Systems; Computers: An Introduction; Technology Best Practices; Accounting Software Solutions; Paperless Office* ... Optimist International.

Education: Postgraduate, Western Washington

University; James Madison University; University of Central Oklahoma ... Wichita State University, 1981, MCS ... Kansas State University, 1977, BS CS Math ... Hutchinson Community College, 1975, AA CS.

Personal: Born 1955, Hutchinson, Kan. ... Married to Pam ... Four children, two grandchildren.

Blog/Twitter: "Randy's Ramblings" (<http://rjohnston.wordpress.com/>) / @rjohnston



Edward Karl

Vice president of taxation, AICPA

As the institute's point man on tax, Karl is responsible for the formulation and review of the

institute's tax policy recommendations to the IRS, the Treasury and Congress.

Career Highlights: Vice president of taxation, American Institute of CPAs, 2010-present; director, Tax Division, 1989-2010; technical manager, 1983-1989 ... Accounting positions, various CPA firms, 1975-1983.

Other Affiliations: Greater Washington Society of CPAs ... Maryland Association of CPAs ... American Society of Association Executives.

Education: University of Maryland, 1975, BS Acctg. **Personal:** Born 1954, Washington, D.C. ... Married to Martha ... Three children.

Blog: <http://blog.aicpa.org/>



Rita Keller

President, Keller Advisors

Keller is a consistent voice in the profession, through her numerous speaking engagements and on her

award-winning blog. This year she was also one of five co-founders of the CPA Consultants Alliance and is working with the AICPA to build a network of HR professionals.

Career Highlights: President and founder, Keller Advisors LLC, 2008-present ... Shareholder and chief operating officer, Brady Ware CPAs, 1978-2008.

Other Affiliations: Planning Committee, AICPA Practitioners' Symposium & Tech+ ... Member Services Council, Ohio CPA Society ... New Horizon Group of CPA Consultants ... Past board member and national president, Association for Accounting Administration ... Advisory Board, *CPA Practice Management Forum; AICPA Seasonality Success Newsletter* ... Columnist, *CPA Practice Management Forum* ... Contributor, *AICPA PCPS Human Capital Center; AICPA MAP Handbook* ... Founding member, CPA Consultants Alliance.

Education: St. Mary of the Woods College.

Personal: Born in New Paris, Ohio ... Married to Darrell ... One son, two grandchildren.

Blog/Twitter: www.ritakeller.com/blog/ / @cpamanagerment



Erinn Keserica

President, AAM

As the new president of AAM, Keserica brings experience as a national speaker, author and sev-

en-time national marketing achievement award-winner to an association gaining wider visibility through its new event partnership with the AICPA's annual Practitioners Symposium and TECH+ conference.

Career Highlights: Regional marketing manager, Cherry Bekaert & Holland, 2012-present ... Director of marketing, Frazier & Deeter, 2001-2012.

Other Affiliations: President, Association for Accounting Marketing; joined, 2001 ... Editorial Advisory Board, *CCH Practice Management Forum* ... Leukemia & Lymphoma Society.

Education: Georgia State University, 1998, BA Journalism.

Personal: Born 1975, Chicago ... Married to Gene ... Two daughters.

Twitter: @erinnkeserica



Allan Koltin

CEO, Koltin Consulting Group

On the one hand, there's the behind-the-scenes Koltin, quietly helping structure deals and re-

structure firms all over the country. On the other, there's the public Koltin, speaking, educating, sharing the best of what he's learning behind the scenes. Combine the two and you've got one of the most influential players in the profession.

Career Highlights: CEO, Koltin Consulting Group Inc., 2011-present ... President and CEO, PDI Global, 1982-2011 ... Partner, FERS CPAs, 1982-1998 ... Director, Nankin, Schnoll, 1980-1982.

Other Affiliations: Founding member, The Advisory Board ... Publisher/author, *Successful Merger & Acquisition Strategies; CPAs That Sell; How to Market a Consulting Niche* ... Past board member, Outsource Partners International, NACVA; H&R Block Business Services Group; Association for Accounting Marketing ... Editorial Advisory Board, *CPA Practice Management Forum; Law Firm Management*.

Education: University of Wisconsin, 1980, BS Accounting and Marketing

Personal: Born 1957, Milwaukee ... Married to Sharon ... Three children.



Mark Koziel

Vice president of firm services & global alliances, AICPA

Koziel is a familiar speaker at the AICPA's expanding

roster of specialized events, while continuing to oversee the institute's international advocacy work and relationship development with international accounting bodies.

Career Highlights: Vice president of firm services & global alliances, AICPA, 2011-present; director, specialized communities/firm practice management, 2009-2011; senior technical manager, firm practice management/PCPS, 2006-2009 ... Director of media planning, Joe Slade White & Co., 2003-2006 ... Direc-

tor, Dopkins & Co., 1994-2003 ... Senior, Lumsden & McCormick, 1991-1994.

Other Affiliations: North Carolina Association of CPAs ... Past president, Buffalo Chapter, New York State Society of CPAs 2003; founding member, Young CPAs Committee, Buffalo Chapter.

Education: Canisius College, 1991, BS Accounting.

Personal: Born 1968, Buffalo, N.Y. ... Married to Maryann ... One son.

Twitter: @markkoziel



Lana Kupferschmid

President, NCCPAP

A member for over two decades, Kupferschmid knows what NCCPAP's mostly small-firm mem-

bers need in terms of education, advocacy and guidance — and she's working to spread the word about the group to even more potential members.

Career Highlights: Owner, Kupferschmid & Associates, 1989-present ... Vice president and controller, Matrix Corp., 1979-1989 ... Accounting manager, USV Pharmaceutical (a division of Revlon) ... Accountant, Haskin & Sells, 1969-1972.

Other Affiliations: President, National Conference of CPA Practitioners ... Treasurer, Downtown New City Corp. ... Past president, Tappan Zee Business & Professional Women's Club ... Past treasurer, Temple ... Past member, Women's Initiative Committee, AICPA.

Education: Lehman College, 1973, BS.

Personal: Born 1947, Bronx, N.Y. ... Married to Aaron ... Two daughters, four grandchildren.

Twitter: @lanakpa



Taylor Macdonald

Vice president of channels, Intact

In a year that saw more awareness of cloud accounting in general, and

Intact in particular, Macdonald played a significant role in the product's awareness and adoption among key accounting software resellers — many of which are affiliated with the country's top firms.

Career Highlights: Vice president of channels, Intact, 2010-present ... Vice president of channels, Promethean 2008-2009 ... Vice president of worldwide channels and sales alliances, Deltek Inc., 2007-2008 ... Chief channel and strategy officer, Sage Software, 2006-2007; executive vice president of channel and sales operations, 2004-2006; senior vice president of business partners and vice president of partner development, Best Software (later Sage), 1998-2004 ... President and founder, Macdonald Consulting Group, 1989-1998 ... Director of management advisory services, Smith & Howard PC, 1987-1989 ... Vice president of finance, Resort Storage Management, 1985-1987 ... Manager, Policy Management Systems, 1981-1985.

Other Affiliations: Board, Information Technology Alliance ... Past board member, Southeastern Soft-

ware Association.

Education: Yale University, 1977, BS.

Personal: Born 1955, Dallas ... Married to Cindy ... Four children.

Twitter: @taylormacd



Ian Mackintosh
Vice chairman, IASB

The more technical part of the IASB's leadership, Mackintosh has his hands full with the usual busi-

ness of a standard-setter, while trying to iron out all the really contentious convergence issues that were saved for last.

Career Highlights: Vice chairman, International Accounting Standards Board, 2011-present ... Chairman, U.K. Accounting Standards Board, 2004-2011 ... Manager, financial management, South Asia, World Bank, 2002-2004 ... Chief accountant, Australian Securities and Investment Commission, 2000-2002 ... Partner, Coopers & Lybrand, 1976-1996.

Other Affiliations: Deputy chair, Australian Accounting Standards Board, 1999-2001 ... Chair, Australian Public Sector Accounting Standards Board, 1999-2001 ... Deputy chair, Australian Accounting Standards Board ... IASB Standards Advisory Council, 2001-2004 ... Chair, Public Sector Committee, IFAC, 2000-2003 ... Steering Committee, IOSCO, 2000-2002 ... Institute of Chartered Accountants in Australia ... Fellow, CPA Australia ... Chartered Institute of Finance and Public Accountancy.



Tom Marino
Future co-CEO, CohnReznick

Marino re-affirmed his chops as a deal-maker with his and Ken Baggett's May announcement of

an upcoming combination (due October 1) — and set everyone else wondering which large firms would be next.

Career Highlights: CEO, J.H. Cohn LLP, 2002-present; managing partner, 1998; joined, 1969.

Other Affiliations: Board of directors, Nexia International ... AICPA ... Trustee, Rider University; Tri County Scholarship Fund; New Jersey Hall of Fame ... Board, Somerset Hills Bank & Trust; Foundation for Preservation of the American Dream ... Audit Committee Member, New Jersey Performing Arts Center.

Education: Rider University, 1969, BS Accounting.

Personal: Born 1947, Paterson, N.J. ... Married to Joanne ... Two children.



Krista McMasters
CEO, CliftonLarsonAllen

McMasters made a splash as the first woman to head a large firm, but late last

year she made an even bigger splash by making an even bigger firm, through a merger with Gordy Viere's LarsonAllen.

Career Highlights: CEO, CliftonLarsonAllen LLP, 2011-present; CEO, Clifton Gunderson, 2009-2011; chief practice officer, 2005-2009; director of assurance, 1989-2005; assistant director of accounting and auditing, 1987-1989; partner, 1985; joined, 1978.

Other Affiliations: Past member, Blue Ribbon Panel on Private Entity Accounting Standards ... Past member-at-large, AICPA Council; past member, Quality Control Inquiry Committee; past member, SECPS Peer Review Committee; past member, Accounting Standards Executive Committee ... Past member, Financial Accounting Standards Advisory Council; co-chair, Assessing & Responding to Audit Risk Guide Task Force ... Past member, Professional Practice Executive Committee, Center for Audit Quality ... Illinois CPA Society ... Wisconsin CPA Society.

Education: University of Illinois at Urbana-Champaign, 1978, BS Accounting.

Personal: Born 1956, Danville, Ill. ... Married to Robert.



Barry Melancon
President and CEO, AICPA

Few have as strong a grasp of the way the profession works now, and even fewer

have as strong a grasp of where it's headed — in part because he's playing a leading role in choosing the destination.

Career Highlights: President and CEO, AICPA, 1995-present ... Executive director, Society of Louisiana CPAs, 1987-1995 ... Shareholder, Bergeron & Co., 1979-1987.

Other Affiliations: U.S. Delegation, IFAC ... American Society of Association Executives ... New York Society of Association Executives.

Education: Nicholls State University, 1983, MBA; 1978, BS.

Personal: Born 1958, Houma, La. ... Married to Patty ... One son.

Blog/Twitter: "AICPA Insights" (blog.aicpa.org) / @barymelancon



James Metzler
Vice president of small firm interests, AICPA

Long a practitioner himself, Metzler has gone a long way to erasing the

perception that the institute didn't care about small firms, with his constant advocacy, frequent speaking engagements, and regular dispensation of great advice and useful knowledge.

Career Highlights: Vice president, Small Firm Interests, AICPA, 2003-present ... Co-founder, ConvergenceCoaching LLC, 2000-2003 ... Partner, Gaines Metzler Kriner & Co., 1970-2002 ... Chairman, GEM-KO Information Group Inc., 1995-2002.

Other Affiliations: Past president, Buffalo Chapter, New York State Society of CPAs ... Council of Accountancy, Canisius College ... Advisory Council, Association for Accounting Marketing ... Outside board, Perry's Ice Cream Co.

Education: Canisius College, 1972, BS Accounting.

Personal: Born 1948, Buffalo, N.Y. ... Married to Jean ... Three children, five grandchildren.



Robert Moritz
Chairman and senior partner, PwC

Now in his fourth year at the helm, Moritz continues to focus on building up his Big Four firm's

staff, and adding to its capabilities through strategic mergers.

Career Highlights: U.S. chairman and senior partner, PwC, 2009-present; U.S. assurance leader, 2006-2009; New York office and Metro Region managing partner, 2004-2006; leader, financial services audit and business advisory practice, 2001-2004; leader, Metro regional financial services, 1998-2001; partner, 1995; joined, 1985.

Other Affiliations: Governing Board, Center for Audit Quality ... AICPA ... New York State Society of CPAs ... New Jersey Society of CPAs ... Partnership for New York City ... Atlantic Council.

Education: State University of New York at Oswego, BS, 1985.

Personal: Born 1963, New York ... Two children.



Zach Nelson
President and CEO, NetSuite

While ERP in the cloud is still a ways off for many product makers, NetSuite

has managed to make its mark in the area, and Nelson has been the ever-present (and effervescent) force behind the company. Over the past year, his company renewed its focus on the profession and has signed on several top partners, including Big Four firm Deloitte.

Career Highlights: President and CEO, NetSuite Inc., 2002-present ... Various positions, including CEO of myCIO.com, McAfee/Network Associates, 1996-2001 ... To vice president of worldwide marketing, Oracle, 1992-1996 ... Sun Microsystems, 1989-1992.

Other Affiliations: Board member, NetSuite ... Patent holder.

Education: Stanford University, MA; BS.

Personal: Born 1961, Omaha, Neb. ... Married to Elizabeth ... One daughter.



Caleb Newquist
Founding editor, Going Concern

Newquist's snarky dispatches on big firm news

make his Web site a popular bookmark for CPAs, especially the younger professionals who provide some of its more provocative (and news-making) tips, as well as fostering an active commenter community.

Career Highlights: Founding editor, *Going Concern*,

Sift Media, 2010-present; founding editor, *Going Concern*, *Breaking Media*, 2009-2010 ... Senior financial analyst, Lockton Cos., 2009 ... Senior associate, KPMG, 2005-2008 ... Accounting associate, Spicer Jeffries, 2003-2005.

Other Affiliations: Adjunct professor, Community College of Denver.

Education: Colorado State University, 2003, MS ... University of Nebraska at Kearney, 2002, BS.

Personal: Born 1979, Ord, Neb.

Blog/Twitter: <http://goingconcern.com> / @goingconcern and @cnewquist



Jay Nisberg
President, Jay Nisberg & Associates

Name a large firm, and chances are pretty good that somewhere in their history, they benefited

from Nisberg's top-level advice in one way or another, whether he managed a retreat for them, or helped them find an M&A partner.

Career Highlights: President and management consultant, Jay Nisberg & Associates Ltd., 1972-present.

Other Affiliations: Founder and former member, The Advisory Board ... Trustee, National Parks Trust ... Co-founder, Professional Alliance Group ... Author, *How to Manage Your Accounting Practice*; *From Chaos to Order*, *The Random House Dictionary of Business Terms*.

Education: Pacific Western University, Ph.D., Business Administration ... Detroit College of Law, non-degree program, 1968, Labor Relations Training; MA/Ph.D Combined Program, 1970, ABD ... University of Buffalo, 1968, BA Social Sciences.

Personal: Born 1946, Buffalo, N.Y. ... Married to Sally ... One child.



Barack Obama
President of the United States

Tax issues are headlining the current election, promising interesting times post-November,

whoever wins. In the meantime, many are just recognizing the significant tax provisions in his signature health care reform law.

Career Highlights: President of the United States, 2009-present ... U.S. Senator, 2005-2008 ... Illinois Senate, 1997-2004 ... Senior lecturer, University of Chicago Law School, 1996-2004; professor of constitutional law, 1992-1996 ... Of counsel, Davis, Miner, Barnhill & Galland, 1996-2004; associate, 1993-1996 ... Director, Project Vote, 1992 ... Community organizer, Developing Communities Project, 1985-1988 ... New York Public Interest Group, 1984 ... Business International Corp., 1983

Other Affiliations: Founding board member, Public Allies ... Past board member, Woods Fund of Chicago; Joyce Foundation; Chicago Annenberg Challenge; Center for Neighborhood Technology.

Education: Harvard Law School, 1991, JD ... Columbia University, 1983, BA.

Personal: Born 1961, Honolulu ... Married to Michelle ... Two daughters.



Nina Olson National Taxpayer Advocate, IRS

As Taxpayer Advocate for more than a decade, Olson has worked tirelessly to make the Internal Revenue

Service both more accessible and more transparent, and has played a leading role in the debate that led to the tax return preparer registration regime.

Career Highlights: National Taxpayer Advocate, IRS, 2001-present ... Attorney at law, 1997-2001 ... Founder and executive director, Community Tax Law Project, 1992-2001 ... Owner, Accounting, Tax & Information Services, 1975-1991.

Other Affiliations: Administrative Conference of the United States ... College of Tax Counsel; Griswold Lecturer, 2010 ... Past chair, Special Committee on Access to Legal Services, Virginia State Bar ... Past chair, Section of Taxation Low Income Taxpayers Committee and Pro Se/Pro Bono Task Force, American Bar Association ... Faculty, Harvard Kennedy School of Government Comparative Tax Policy and Administration Program ... Past adjunct professor, Georgetown University Law Center; Virginia Commonwealth University; College of William and Mary School of Law; University of Richmond School of Law.

Education: Georgetown University Law Center, 1994, LL.M. in Taxation ... North Carolina Central University School of Law, 1991, J.D. ... Bryn Mawr College, 1975, AB Fine Arts.

Personal: Born 1954, Philadelphia ... One child.
Blog/Twitter: www.taxpayeradvocate.irs.gov/blog/@yourvoiceatirs



Jody Padar CEO and principal, New Vision CPA Group

This year, Padar took advantage of her prominent role within a forward-

thinking group of thought leaders to host the first of what is hoped will be annual Innovation and Collaboration, or IC, Opportunities events. The "un-conference" was a forum for accounting professionals and vendors to freely share and drive their ideas for change in the profession.

Career Highlights: CEO and principal, New Vision CPA Group, 2006-present ... Associate, Tax Technology Group, Price Waterhouse, 1994-1995.

Other Affiliations: Tech+ Planning Committee, AICPA ... Business Learning Institute, Maryland Association of CPAs ... Adjunct professor, Oakton Community College ... Goladderup.org ... Founder and past president, Chicago QuickBooks Pro Advisor User Group.

Education: Northern Illinois University, 2005, MST ... Saint Mary's College, 1994, BBA.

Personal: Born 1972, Chicago ... Married to Christopher ... Two children.

Blog/Twitter: www.accountingtomorrow.com/@jodypadarca



Jeff Pawlow CEO and managing shareholder, The Growth Partnership; CEO, iShade

Once (and still) a well-respected consultant to the

profession, Pawlow is now also becoming a digital publisher, event coordinator, moderator, emcee and all-around host, as his iShade looks set to grow into a major online gathering point for the accounting profession.

Career Highlights: Chief executive, iShade.com, 2010-present ... Chief executive and managing shareholder, The Growth Partnership Inc., 1999-present ... Executive vice president and director of consulting services, Waugh & Co., 1998-1999 ... Director of marketing, Rubin Brown, 1997-1998 ... Director of marketing, Smith & Gesteland, 1995-1997 ... Marketing officer, Norwest Bank Corp., 1994-1995; loan officer, 1991-1993.

Other Affiliations: Coach, youth baseball ... St. Teresa Catholic Church.

Education: Creighton University, 1991, BSBA Management.

Personal: Born 1969 ... Married to Cindy ... Four children.

Twitter: @tgpceo, @ishade



Brian Peccarelli President, The Tax & Accounting business of Thomson Reuters Under Peccarelli, Thom-

son Reuters goes from strength to strength in serving the accounting market, improving its tools and its international presence on the corporate side, and always refining its offerings to tax and accounting professionals.

Career Highlights: President, the Tax & Accounting business of Thomson Reuters, 2011-present; president, Workflow & Service Solutions, 2010-2011; president, corporate software, 2006; vice president and general manager, RIA Compliance, 2002; joined RIA/CLR, 1984.

Other Affiliations: AICPA ... American Bar Association ... Texas State Board of Public Accountancy.

Education: Southern Methodist University, MBA ... Hamline University School of Law, J.D. ... Carthage College, BA Acctg. and Business Administration.

Personal: Born 1960, Wisconsin ... Married to Jane ... Two children.



Terri Polley President and CEO, FAF

Having successfully stage-managed the creation of the new Private Company Council, Polley now faces

the challenge of actually launching it.

Career Highlights: President and chief executive of-

ficer, Financial Accounting Foundation, 2008-present; executive director of advisory groups, FASB, 1999-2008; controller, FAF, 1990-1999; technical associate, FASB, 1987-1990 ... Senior accountant, Arthur Andersen, 1982-1987.

Other Affiliations: AICPA ... Connecticut Society of CPAs ... Board, Greater Norwalk Chamber of Commerce; Malta House.

Education: St. Francis College, 1982, BA Accounting & French.

Personal: Born 1960, Brooklyn, N.Y. ... Married ... One son.



Clarke Price President and CEO, Ohio Society of CPAs

Price's 22,000 members will undoubtedly miss him when he retires at the

end of the year, but at least they'll have the satisfaction of knowing he leaves the OSCPA one of the foremost state societies on a wide range of issues.

Career Highlights: President and CEO, Ohio Society of CPAs; various positions, including assistant executive director and public relations director; joined, 1972 ... Information specialist, U.S. Army, 1970-1972. Account executive, Coastline Advertising Agency, 1968-1970.

Other Affiliations: Past chair, American Society of Association Executives ... Chair, Shared Services LLC; State Societies Network ... Past chair, CPA Society Executives Association ... Past chair, AICPA Accountants Legal Liability Committee; AICPA Accounting Careers Committee ... U.S. Chamber of Commerce Committee of 100 ... Past chair, AssociationPAC ... Past president, Ohio Society of Association Executives ... Trustee and Audit Committee chair, Franklin University.

Education: Franklin University, 1969, BS BA.

Personal: Born 1947, Kansas City, Mo. ... Married to Vicky ... One son.

Blog/Twitter: "CPA Speaks" (<http://oscpa.wordpress.com/>) / @clarkeprice



Terry Putney CEO, Transition Advisors

Once head of one of the original consolidators of the 1990s, Putney now combines firms as a matchmaker, instead of an acquirer, having brought together hundreds of them as head of Transition Advisors.

Career Highlights: CEO, Transition Advisors LLC, 2004-present ... Vice president, HRB Small Business Resources, H&R Block, 2002-2004; senior managing director of M&A, RSM McGladrey, 2001-2002; vice president of M&A, HRB Business Services, 2000-2001; president, HRB Business Services, 1998-2000 ... Managing partner, Donnelly Meiners Jordan Kline, 1993-1998; to partner, 1978-1993.

Other Affiliations: Treasurer, CPA Consultants Alliance ... AICPA ... Michigan Association of CPAs ... Illinois CPA Society ... University of Kansas Account-

OTW

100 is not enough

Apart from the fact that everyone who isn't included in the list will hate us, there is one major problem with having only 100 people on our Top 100 Most Influential list: It's not enough.

The public accounting profession has grown too large, and reached into too many areas, for all the vectors of influence to be accounted for with just 100 people. Some people of influence will, inevitably, be left off.

Still others, though, may not make the list because their influence is not fully formed — they're approaching influence, but not yet wielding it at the level of an official member of the T100. These are our Ones to Watch, and this year's class is impressive.

We'll start with a group you'll literally watch — the viral video team from Top 100 Firm WithSmith+Brown: marketing director Rhonda Maraziti, senior marketing coordinator and choreographer Sarah Cirelli, and creative manager Jin Young Park, whose two videos have done more to dispel stereotypes about accountants than just about anything we can think of, as well as making a star of their lead dancer, managing partner Bill Hagaman. We can't wait to see what they make Bill do next.

Hagaman himself is One to Watch, though more for the leadership he displays than for his dance moves. There are a number of other firm leaders we're keeping an eye on, many of whom have either recently come into their positions, or are due to step up in the future as part of succession plans. Joe Adams of McGladrey is one of the former, with big plans for his No. 5 firm, including a major push to the West, as is Ted Dickman, who recently took the helm at Midwest power BKD. Among the latter, Wayne Berson is due to take over BDO from long-time chief Jack Weisbaum this fall; and Mark Weinberger is due to be global chief of Ernst & Young when current chief Jim Turley steps down in June of 2013.

Meanwhile, Karen Abramson is due this month to take the helm at CCH, succeeding long-time Top 100 People member Mike Sabbatis. Also on the move among vendors was conference, event and Twitter mainstay Kim Hogan, who left Fujitsu for workflow leader XCM earlier this year.

Not changing jobs, but changing how the profession uses technology, are a few more Ones to Watch from different vendors: Kasey Bayne, the “accounting ambassador” from cloud-based solution provider FreshBooks; Jamie Sutherland, the U.S. face of New Zealand’s cloud solution, Xero; Therese Tucker, whose BlackLine Systems is changing period closes at companies across the country; and Pascal Van Dooren, who will be showing accountants how to add a sales tax practice, with tools like those from the company he represents, Avalara. Amy Vetter, meanwhile, deserves watching at cloud accounting pioneer Intacct, where she’ll be the contact for the accounting profession. Finally, we’ll be interested to see what long-time Thomson Reuters player Teresa Mackintosh does now that she’s made the move to CCH.

Among practitioners, Michael Hsu of DeepSky is becoming the face of bold young firms, while Freed Maxick’s Emily Burns and Rea’s Katie Tolin are considered two of the sharpest accounting firm marketers in the field. And when we need a laugh, comedian-accountant Greg Kyte proves that that hyphenation is not an oxymoron, while sliding in some forward-thinking ideas as co-host of THRIVEal presentations with Jason Blumer. On the tech side, Donny Shimamoto of Intraprise TechKnowledgies is making a name for himself, not least as chair of the AICPA’s IT Executive Committee.

Within the institute itself, Heidi Brundage and Jina Etienne are two rising stars, with growing reputations as speakers and representatives of the next generation of CPAs. At a different professional organization, the National Association of Enrolled Agents, senior director of government relations Robert Kerr has become a prominent voice on tax issues.

And on the regulatory front, Rep. Charles Boustany, R.-La., has shown a decided interest in tax matters, while the newest board member of the Public Company Accounting Oversight Board, Jeanette Franzel, is a welcome addition to the overseer.

Finally, we recommend paying attention to Francine McKenna of the re: The Auditors blog, who has expanded her remit beyond auditing to writing about business and the economy at large, and in a number of venues.

ing/Information Systems Advisory Council ... Board member and past president, Ozanam ... Past board member, Kansas City Ballet.

Education: College University of Kansas, 1978, BS Business - Accounting.

Personal: Born 1954, Kansas City, Mo. ... Married to Mary ... Two children.



Jim Ratley
President and CEO,
ACFE

As one of the founders of one of the foremost fraud educators in the country, and its current chief,

Ratley’s mission of keeping the profession and the business world abreast of the latest developments in fraud is more important than ever, as tough times push more people than ever to turn to the dark side.

Career Highlights: President and CEO, Association of Certified Fraud Examiners, 2006-present; program director, 1988 ... Manager of fraud investigations, Wells & Associates, 1986-1988 ... Corporal/investigator, Dallas Police Department, 1971-1986.

Other Affiliations: Board of Advisors, Bank Directors Education ... Past visiting scholar, University of Nebraska.

Education: University of Texas at Dallas, 1985, BS Business Administration.

Personal: Born 1949, Albuquerque, N.M. ... Married to Gloria ... Three daughters, one son.

Blog/Twitter: www.acfeinsights.com / @jimratley



Kevin Robert
CEO, Wolters
Kluwer Tax &
Accounting

Robert leads WK’s tax and accounting operations worldwide, and has

fostered the company’s growth across new and existing markets through a wide range of customer initiatives, and is in the midst of overseeing a changing of the guard at CCH.

Career Highlights: CEO, Wolters Kluwer Tax & Accounting, 2007-present; president and CEO, CCH, 2003-2007; president and CEO, CCH Tax Compliance, 2001-2003; vice president and publisher, Federal and State Tax, CCH Inc., 1999-2001; vice president of sales and marketing, CCH Computax, 1988-1992 ... Account manager, Burroughs Corp., 1978-1981.

Other Affiliations: Adjunct professor of marketing, Lake Forest Graduate School of Management.

Education: Pepperdine University, 1992, MBA ... University of New Orleans, 1978, BS Marketing.

Personal: Born 1956, New Orleans ... Married to Brenda ... Two children.



Mitt Romney
Republican
presidential
candidate

Romney’s choice of Paul Ryan as a running mate

has reinforced the polarizing position of tax questions at the forefront of election issues, and made it clearer what to expect if he’s elected.

Career Highlights: Governor, Massachusetts, 2003-2007 ... Co-founder and CEO, Bain Capital, 1984-2002; CEO, Bain & Co., 1991-1992; joined, 1977 ... Boston Consulting Group, 1975-1977.

Other Affiliations: CEO, 2002 Winter Olympics Organizing Committee ... Church of Jesus Christ of Latter-Day Saints.

Education: Harvard University, 1975, JD/MBA ... Brigham Young University, 1971, BA.

Personal: Born 1947, Detroit ... Married to Ann ... Five sons, eighteen grandchildren.



Marc Rosenberg
President,
The Rosenberg
Associates

Having spent years delving deep into practice

management, Rosenberg is distilling his experience into a series of lucid monographs on critical MAP subjects, even as he researches the next generation of practice.

Career Highlights: President, The Rosenberg Associates, 1994-present ... National director of management consulting, PDI, 1988-1994 ... Chief operating officer, Friedman, Eisenstein, Raemer & Schwartz, 1982-1988 ... Vice president of finance, International Division, Mark Controls Corp., 1974-1982 ... Senior auditor, Ernst & Ernst, 1970-1974.

Other Affiliations: Founder and publisher, The Rosenberg MAP Survey; Rosenberg Practice Management Monograph Series; The Rosenberg Blog ... AICPA ... ICPAS ... Founding member, The New Horizons Group ... Leader, two managing partner roundtables, Next Generation Roundtable; IT Roundtable ... Ron Santo Walk for the Cure for Diabetes.

Education: University of Illinois, 1970, BS Acctg.

Personal: Born 1948, Chicago ... Married to Ellen ... Two children ... Chicago Cubs fan fanatic (still).

Blog/Twitter: http://blog.rosenbergassoc.com / @mrosenbergcpa



Bonnie Buol Ruszczyk
President,
BBR Marketing

In her firm-customized roles as everything from consultant to part-time

firm marketing director, Ruszczyk advises accountants on the myriad ways to disseminate their message, on a scale ranging from online bios to full marketing plans, and by tackling an even wider scope of topics in her pragmatic blog posts.

Career Highlights: President, BBR Marketing, 2009-present ... Marketing director, Windham Brannon, 2007-2009 ... Product marketing manager, QAD, 2005-2007 ... Client service director, Function:Design, 2003-2005 ... PR director, SportBrain, 2000-2001 ... Client service director, WordOne, 1996-2000 ...

International marketing manager, Turner Broadcasting, 1993-1995 ... Marketing assistant, Mighty Distributing System, 1991-1993.

Other Affiliations: President, Atlanta Chapter, Association for Accounting Marketing ... Founding member, Atlanta Independent Women’s Network ... Past board member, National Association of Women Business Owners.

Education: Georgia State University, 2001, MBA ... Troy State University, 1991, BA Journalism.

Personal: Born 1969, Lakeland, Fla. ... Married to Paul.

Blog/Twitter: www.bbrmarketing.com/blog / www.marketingideasforcpas.com / @bbrmarketing



Rebecca Ryan
Founder, Next
Generation
Consulting

Ryan shepherds CPAs through the profession’s changing landscape,

interpreting future trends for a more generationally diverse workforce and its future leaders, who are attempting to go beyond yesterday’s more conventional thinking.

Career Highlights: Founder and owner, Next Generation Consulting, 1998-present ... Executive director, Keep Iowa Beautiful, 1998-1999 ... Adjunct professor, Hamilton College, 1998-1999; contract trainer/high school coordinator, 1994-1996 ... Future projects analyst, American Media Inc., 1997-1998 ... School-to-work business coordinator and local partnership coordinator, Iowa Association of Business and Industry/Iowa School to Work Office, 1996-1997.

Other Affiliations: Partner, The Advisory Board ... Author, *Live First, Work Second: Getting Inside the Head of the Next Generation; The Productivity Path* ... Board member/trustee, Alverno College; U.S. Global Leadership Council.

Education: Drake University, 2004, BA Economics and International Relations. ... Institute for European Studies, 1993 ... Budapest University of Economic Sciences, 1992.

Personal: Born 1972, Green Bay, Wis. ... Partner, Marti.

Blog/Twitter: nextgenerationconsulting.com/blog / @ngcrebecca



Mary Schapiro
Chair, SEC

Schapiro is the sphinx of the accounting world, giving no clue to a waiting world about what she and the commission will do

about IFRS. In the meantime, though, she’s pursuing strong enforcement and encouraging better behavior all around.

Career Highlights: Chair, Securities and Exchange Commission, 2009-present; acting chair, 1993-1994; commissioner, 1988-1994 ... Chief executive officer, Financial Industry Regulatory Authority, 2007-2009 ... Chair and CEO, NASD, 2006-2007; vice chair, 2002-2006; president, NASD Regulation, 1996-2002 ... Chair, Commodity Futures Trading Commission, 1994-1996; counsel and executive assistant to the chair, 1984-1988; trial attorney, Enforcement Divi-

sion, 1980-1984 ... General counsel and senior vice president, Futures Industry Association, 1984-1988.

Other Affiliations: Past chair, International Organization of Securities Commissions ... Past board member, Duke Energy; Kraft Foods.

Education: George Washington University, 1980, JD ... Franklin and Marshall College, 1977, BA.

Personal: Born 1955, New York ... Married to Chas ... Two daughters.



Leslie Seidman Chairman, FASB

The new Private Company Council is not quite the rival it once seemed it might be, and Seidman's FASB is working to create

a framework to allow the two to work more effectively together — even as she pursues solutions to the last, most divisive elements of the convergence agenda.

Career Highlights: Chairman, Financial Accounting Standards Board, 2010-present; board member, 2003-present; industry fellow to assistant director, 1994-1999 ... Managing partner, financial reporting consulting firm, 1999-2003 ... Vice president, J.P. Morgan & Co., 1987-1995 ... Audit staff, Arthur Young & Co., 1984-1987.

Other Affiliations: AICPA ... American Women's Society of CPAs ... Institute of Management Accountants ... Author, first three editions, *Financial Instruments* ... Youth-related charities and organizations, including A Better Chance.

Education: New York University Stern School of Business, 1985, MS Acctg. ... Colgate University, 1984, BA English.

Personal: Born 1962, Utica, N.Y. ... Married ... One daughter.



John Sharbaugh CEO and executive director, Texas Society of CPAs

An enthusiastic blogger, Sharbaugh is all about

getting the word out to his 29,000 members, whether it's his take on the issues of the day, the results of the society's biennial MAP survey, or financial literacy advice.

Career Highlights: Executive director and CEO, Texas Society of CPAs, 2000-present ... Vice president for state societies and regulatory affairs, AICPA, 1991-2000; director of communications and state society relations, 1988-1991 ... Executive director, North Carolina Association of CPAs, 1982-1988 ... Deputy executive director, Florida Institute of CPAs, 1978-1982; manager of continuing professional education, 1976-1978.

Other Affiliations: Past president, CPA Society Executive Association ... Past member, Peer Review Board; Mobility Collaboration Group; Strategic Planning Committee; Special Committee on State Regulation, AICPA ... Fellow and past board member, American Society of Association Executives ... Chairman, Texas Society of Association Executives.

Education: University of Florida, MBA ... Pennsylvania State University, BA.

Personal: Born Hershey, Pa. ... Married to Carolyn ... Two adult children.

Blog: www.thesharblog.com



Doug Shulman Commissioner, IRS

Shulman will leave a lasting legacy when he exits the IRS at the end of his term in November, starting with more modernized systems and the new RTRP regime, and extending beyond to a new vision of more

proactive, tech-focused tax compliance.

Career Highlights: Commissioner, Internal Revenue Service, 2008-present ... Vice chairman, Financial Industry Regulatory Authority ... Executive vice president, National Association of Securities Dealers, 2001-2007 ... Co-founder and executive vice president, FoundryOne, 2000-2001 ... Vice president, Darby Overseas Investments, 1998-2000 ... Chief of staff and senior policy advisor, National Commission on Restructuring the IRS, 1996-1997 ... Consultant, A.T. Kearney.

Other Affiliations: Past board member, Depository Trust Co.

Education: Georgetown University Law Center, JD ... John F. Kennedy School of Government, Harvard University, MPA ... Williams College, BA.



Joel Sinkin President, Transition Advisors

With mergers and acquisitions apparently the only succession plan still open to many accounting

firms these days, Sinkin's unrivaled skills at valuing firms and matching them together are in high demand.

Career Highlights: President, Transition Advisors LLC, 2004-present ... President, J Sinkin Consulting Group, 2003-2004 ... Division manager, GlobalForce International, 1990-2003.

Other Affiliations: Succession advisor, AICPA; editorial advisor, Small Firm Solutions; member, Editorial Review Board, *The CPA Journal* ... Co-author, *Buying, Merging CPA Firms*.

Education: SUNY Brockport, 1981.

Personal: Born 1958, Brooklyn, N.Y. ... Married to Kathy ... One son and one daughter.



Doug Sleeter Founder and president, The Sleeter Group

Once synonymous with QuickBooks education and advocacy, Sleeter has positioned himself and his group as a top source of information and promotion of all that is new in technology and best practices for firms and small businesses alike. While remaining a proponent of Intuit products and QuickBooks, he

has fully embraced cloud and mobile offerings from many of the current top competitors in the field as well.

Career Highlights: Founder and president, The Sleeter Group Inc., 1994-present ... Director of product marketing, Quorum Software Systems, 1991-1994 ... Software evangelist and VAR sales, Apple Computer, 1986-1991 ... Software evangelist, Adobe Systems, 1985-1986 ... Staff accountant and tax preparer, Stanley W. Dowling CPA, 1979-1982 ... Staff accountant and tax preparer, Charles Strahl CPA, 1978-1979.

Other Affiliations: Host, The Sleeter Group's Accounting Solutions Conference ... Board of Advisors, Bill.com ... Product development consultant, Intuit, 1994-present ... Product development and marketing consultant, Fishbowl Inventory; SmartVault; Bill.com; Xero; MISys; Bankserv; Avalara; Accivate; Results Software.

Education: Santa Clara University, MBA courses ... University of California at Santa Cruz, 1982, BA Computer and Information Sciences.

Personal: Born 1959, Fresno, Calif. ... Married to Sherrill ... One son.

Blog/Twitter: www.sleeter.com/blog / @sleeter-group



Brad Smith President and CEO, Intuit

Smith continues to drive his company to be at the top of small-business accounting and back-office

technology. Under his leadership, QuickBooks and Intuit's line of small-business and accounting products have stayed the go-to brand, and remain the target of a growing list of competitors.

Career Highlights: President and CEO, Intuit Inc., 2008-present; senior vice president and general manager, Small Business Division, 2006-2007; general manager, QuickBooks Group, 2005-2006; leader, Consumer Tax Group, 2004-2005; vice president and general manager, Accountant Central and Developer Network; joined, 2003 ... Senior vice president of marketing and business development, ADP ... Various sales, marketing and management positions, Pepsi, Seven-Up, Advo Inc.

Education: Aquinas College, Master's of Management ... Marshall University, BBA.



Rick Telberg President and CEO, CPA Trendlines Research

At one time, Telberg was ineligible for the Top 100 People list — because

he created it. But he's not here because of anything he did at *Accounting Today* over a decade ago. He's here because since then he's made CPA Trendlines a leading source of information for — and about — the practitioners who make up the vast majority of the accounting profession.

Career Highlights: President and CEO, CPA Trend-

lines Research, 2004-present ... Founder, president and CEO, Bay Street Group LLC, 2004-present ... Editorial director, director of online content, editor-at-large, CPA2Biz, 2001-2011 ... Vice president and senior editorial director, Pro2Net, 2000-2001 ... To vice president, group publisher, editorial director, and editor-in-chief, *Accounting Today*, Thomson Reuters, 1991-2000 ... Field editor to executive editor, *Nation's Restaurant News*, 1981-1991 ... News reporter and copy editor, *The Beaumont (Texas) Enterprise*, 1979-1981 ... News reporter, *Long Island Traveler-Watchman*, 1978-1979 ... Retail clerk, Radio Shack, 1973-1974 ... Landscaper, 1972-1973.

Other Affiliations: Past member, IBM Small Business Advisory Board; Hewlett-Packard Accounting Industry Panel of Influencers.

Education: City University of New York — Baruch, Corporate Finance, 1983 ... New York University, 1978, Bachelor's.

Personal: Born 1956, New York City.



Ralph Thomas Executive Director, NJSCPA

Thomas' 16,000 members get the benefit of his leadership, which has made the Jersey state society

both a social media pioneer and a model workplace; the AICPA is hoping to get the benefit of that leadership on its new diversity commission.

Career Highlights: Executive director, New Jersey Society of CPAs, 1999-present ... Vice president, Structured Products Group, Citibank, 1987-1999 ... Staff manager, American Bell and AT&T Information Systems, 1982-1987 ... Senior systems accountant, Potomac Electric Power Co., 1980-1982 ... Senior accountant, Price Waterhouse, 1977-1980.

Other Affiliations: Past Council member, Group of 100, AICPA; member, National Commission on Diversity and the Accounting Profession; member, Pre-Certification Education Executive Committee; past member, CPA Vision Project, Peer Review Board, Strategic Planning Committee ... Trustee, State Society Network Inc. ... Board, Shared Services LLC ... Lifetime member and past national president, National Association of Black Accountants; NABA President's Advisory Council; Finance and Capital Campaign Committees ... Trustee and chair of Diversity and Inclusion Subcommittee, Lehigh University; Board of Advisors, College of Business; member, Audit Committee ... Member, Accounting Advisory Boards, Rutgers University, Seton Hall University ... Member, New Jersey State Chamber of Commerce Cornerstone Group ... Chair, Audit Committee, Shiloh Baptist Church.

Education: Lehigh University, 1977, MBA; 1976, BS Business & Economics.

Personal: Born 1954, Washington, D.C. ... Married to Valerie ... One daughter.



Jeffrey Thomson President and CEO, IMA

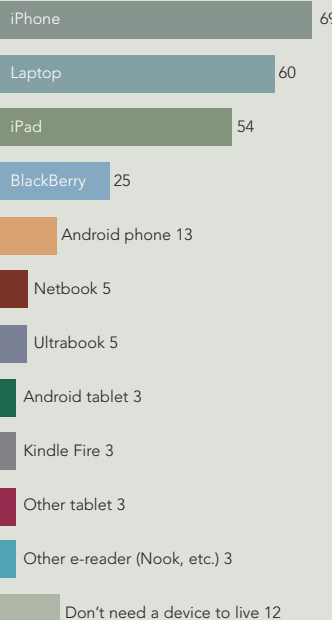
The IMA continues to grow under Thomson, in terms of membership and

Q&A

Buy Apple stock

We asked our T100 candidates which electronic device they couldn't live without — and it turned out that many of them require more than one. The breakdown below shows Apple products ranking particularly high, which is hardly surprising when you consider reactions like that of One to Watch Joe Adams, the chief of Top 5 Firm McGladrey, who was so impressed by his iPad that he bought one for everyone in the firm.

But while anything with an "i" in front of it was popular, other products got a look in as well. Center for Audit Quality executive director Cindy Fornelli noted that many are ready to bury the venerable BlackBerry, but swore that she would be "weeping at the gadget's funeral." Meanwhile, Going Concern editor Caleb Newquist sang the praises of his 13-cup food processor (and the homemade hummus he makes therein), but Deloitte's Joe Echevarria demonstrated the practical turn of mind that a Big Four chief needs: With all the devices floating around out there, what he really can't live without is an electric outlet.



Of 129 T100 candidates responding

international presence. He's also raising its profile, participating in major discussions like those on the Private Company Council, and recently launching a new Leadership Academy to develop the profession.

Career Highlights: President and CEO, Institute of Management Accountants, 2008-present; vice president of research and applications development, 2005-2008 ... Teacher, Mount Olive Township High School, 2002-2005 ... Chief financial officer of business sales, AT&T, 1979-2002.

Other Affiliations: Board member, Committee of Sponsoring Organizations of the Treadway Commission ... County Social Services for the Mentally Challenged.

Education: Executive education programs, Wharton School of Business for Finance and Accounting; Columbia Business School; MIT Sloan School of Business ... Montclair State University, MS Mathematics and Statistics; BS Mathematics.

Personal: Born 1955, Paterson, N.J. ... Married to Harriett ... Three children.

Blog: "CEO blog" (<http://linkupima.com>)



James Turley
Global chairman and CEO, Ernst & Young
Having long run his Big Four firm both in the U.S. and abroad, Turley is now leading in another way, by

demonstrating what a long-term succession plan should look like — he'll be retiring in 2013, and a successor is already in place.

Career Highlights: Chairman and CEO, Ernst & Young LLP, 2001-present; New York area managing partner, 1998-2000; area managing partner for the Upper Midwest practice, 1994-1998; leader, entrepreneurial services practice, 1993-1994; client service, St. Louis, 1990-1994; national director, client services and business development, 1987-1989; partner, 1987; joined, 1977.

Other Affiliations: Co-chair, The Russian Foreign Investment Advisory Council ... Steering Committee, International Integrated Reporting Committee ... Chair, Catalyst ... President's Export Council ... Business Roundtable ... Board member, Boy Scouts of America ... Trustee, Rice University.

Education: Rice University, Master's and BA in Accounting.

Personal: Born 1955 ... Married ... One adult son.



John Veihmeyer
Chairman and CEO, KPMG
Veihmeyer is keeping his Big Four firm in the lead on a number of fronts,

from inclusiveness, with its decision to offer tax offsets for medical costs to same-sex partners, to hot practice areas, with its acquisition of Thomson Reuters' indirect tax managed services business.

Career Highlights: Chairman, KPMG LLP, 2010-present; CEO, 2009-present; deputy chairman, 2005-2010; chairman, KPMG Americas, 2007-present;

board member, 2003-present; area managing partner — audit and advisory, Mid-Atlantic area, 2003-2005; office managing partner, Washington, D.C., 2003-2005; partner-in-charge, Washington and Baltimore — audit, 2002-2003; area professional practice partner, Mid-Atlantic area, 1999-2001; partner, 1987; joined, 1977.

Other Affiliations: Co-chair, CEO's Against Cancer ... Governing Board, Center for Audit Quality ... Board member, Committee Encouraging Corporate Philanthropy ... Advisory Council, Notre Dame Mendoza College of Business ... Board, Business-Higher Education Forum ... Board, Kennedy Center Corporate Fund ... Partnership for New York City ... Past member, SEC Advisory Committee on Smaller Public Companies ... Past chair, Cultural Alliance of Greater Washington DC. ... Past member, St. Mary's College Board of Trustees ... Past member, Executive Committees, Federal City Council of D.C. and Greater Washington Board of Trade.

Education: University of Notre Dame, 1977, BBA.

Personal: Born 1955, Washington D.C. ... Married to Beth ... Three children.



Gordon Viero
CEO, CliftonLarsonAllen

After building a reputation as an acquirer of firms, Viero made headlines late last year with LarsonAl-

len's major merger with Clifton Gunderson — and set large firms across the country looking for potential partners, even as they watch to see how the new CLA fares.

Career Highlights: Chief executive officer, CliftonLarsonAllen LLP, 2011-present; CEO, Larson Allen LLP, 1989-2011; partner and partner-in-charge, St. Cloud office, 1983-1989; staff accountant to manager, 1975-1982 ... Kerber Co. PA, 1974-1975.

Other Affiliations: Council member, AICPA; chair, Major Firms Group, Strategic Planning Committee ... Minnesota Society of CPAs ... Board member, Baker Tilly International Inc.; chair, CEO Group ... Young Presidents Organization ... World Presidents Organization ... Chair and board member, Junior Achievement of the Upper Midwest ... Board of Governors and Presidents Club, Bethel College & Seminary Foundation ... Board member, Downey Side ... Trustee, St. Cloud University ... Advisory Board, Salvation Army ... United Way.

Education: St. Cloud State University, 1975.

Personal: Born 1952, Freeport, Minn. ... Married to Diane ... Three children.



Jennifer Warawa
Vice president of partner programs & channel sales, Sage North America

As the face of the Sage Accountants Network, Warawa has been able to show how accountants can better serve their clients through the use of Sage products and its ecosystem. The network has grown to a comfortable level and has had some re-

cent success in partnering to create further awareness and use of Sage products.

Career Highlights: Vice president of partner programs & channel sales, Sage North America; joined, 2008 ... Owner and operations manager, Dreamscape Business Services Ltd., 1995-2008.

Other Affiliations: Volunteer, Information Technology Alliance ... Youth mentor, Southwest Atlanta Neighboring ... Past board member, Courage for Youth Association ... Founder and past board member, Uptown Rutland Business Association.

Education: Harvard Business School Executive Education, 2012 ... Okanagan University College, 1997.

Personal: Born Kelowna, B.C. ... Married to Shane.

Blog/Twitter: www.jenniferwarawa.com / @jenniferwarawa



Jill Ward
Senior vice president and general manager, Accounting Professionals Division, Intuit Inc.

While Brad Smith remains the face and voice of Intuit, Ward has been its advocate to the accounting community. Her passion for her company's products and the value placed on the ProAdvisor and the accounting profession at large can hardly be matched, and she remains a strong presence.

Career Highlights: Vice president and general manager, Accounting Professionals Division and the Intuit Health Group, Intuit Inc.; vice president, Accountant Central; vice president and general manager, QuickBase; joined, 2001 ... President, Telespectrum Customer Care ... Senior vice president, Fidelity Investments ... Strategy consultant and manager, Bain & Co.

Education: Amos Tuck School, Dartmouth, 1998, MBA ... Wellesley College, BA.



Troy Waugh
CEO, The Rainmaker Companies

Waugh's Rainmaker brand has become a leading source of trusted and effective business devel-

opment knowledge and training, and he and his team reinforce that constantly with high-profile thought leadership and frequent speaking engagements.

Career Highlights: CEO, The Rainmaker Companies LLC, 1991-present ... Senior vice president, Jacques Miller, 1983-1991 ... CEO, Advantage Companies, 1975-1983 ... Audit manager, Price Waterhouse, 1969-1975.

Other Affiliations: Author, *Leading an Accounting Firm; Power Up Your Profits; 101 Marketing Strategies* ... National Speakers Association.

Education: University of Southern California, 1973, MBA ... University of Tennessee, 1969, BS Acctg.

Personal: Born 1944, Savannah, Ga. ... Married ... Two sons.

Blog: www.therainmakercompanies.com



Geni Whitehouse
Founder, Even a Nerd Can Be Heard
Whitehouse is an active voice in helping the accounting profession move

forward from a practical and technological standpoint, appearing at speaking engagements and leading conferences throughout the year, as well as conducting her own firm/client communication advocacy.

Career Highlights: Chief marketing officer, Yupana Inc., 2012-present ... Countess of Communication, Brotemarkle, Davis & Co. LLP, 2007-present ... Founder, Even a Nerd Can Be Heard, 2007-present, ... Vice president, Sage Software, 2004-2007 ... Vice president, Accpac, 2002-2004 ... COO, Accounting Software Advisor, 2002 ... COO, Elliott Davis Technology Solutions, 2001-2002 ... Director of product marketing and strategic alliances, Navision US, 1999-2002; manager, CPA Alliances, 1998-1999 ... Project management software trainer and implementer, Evans Technology, 1995-1998 ... Partner, Gross Duke & Nelson, 1991-1995 ... Contract controller, Touch Industries and PHP Inc., 1989-1990 ... Corporate tax director, Dental Research Corp., 1988-1989 ... Corporate tax manager, Super Valu, 1986-1988 ... To senior accountant, Deloitte, Haskins and Sells, 1982-1986.

Other Affiliations: Instructor, WISE Academy, 2009-present ... Author, *How to Make a Boring Subject Interesting on Amazon* ... Mentor Plus Consulting Accountants Roundtable ... XBRL steering committees ... Girl Scouts.

Education: University of North Carolina, 1981, BSBA Concentration in Accounting.

Personal: Born 1959, Atlanta ... Married to Charles ... Two children.

Blog/Twitter: www.evenanerd.com/nerd-talk.html / @evenanerd



Sandra Wiley
Shareholder, senior consultant and COO, Boomer Consulting
Wiley's resume has grown in the last year to include a position as chair of the

new CPA Consultants Alliance, numerous highly rated presentations at industry events and webinars, and her consulting work via on-site engagements, customized leadership programs and the launch of the Enterprise Summit with Thomson Reuters in the fall.

Career Highlights: Shareholder, chief operating officer and senior consultant, Boomer Consulting Inc., 1995-present ... Vice president of human resources, FirstBank, 1989-1994 ... Financial analyst, First Interstate Bank, 1979-1988.

Other Affiliations: Chairman, CPA Consultants Alliance ... Member, AT Advisory Group ... Creator, The CEO Advantage Program ... Team member, The Advisory Board ... Past committee member and marketing leader, Tech+ Conference Committee, AICPA ... Guest lecturer, Kansas State University ... Co-publisher, *Performance*³ ... Board president and campaign chair, United Way of Riley County ... Executive

board member, Manhattan High School Site Council ... Board member, Manhattan Crisis Center ... Youth director, Trinity Presbyterian Church.

Education: Friends University, 1990, BS HR.

Personal: Born 1960, Stafford, Kan. ... Married to Doug ... Three children.

Blog/Twitter: www.thinkplangrow.net / @sandra-wiley



Jennifer Wilson
Co-founder and owner, ConvergenceCoaching
Wilson remains receptive

to all feedback to her thought-provoking blogs and articles on topics like generational differences and creating a culture of "cool." She garners an even more engaged response as a speaker at numerous events throughout the year, and recently launched a year-long transformation leadership program.

Career Highlights: Co-founder and owner, ConvergenceCoaching LLC, 2000-present ... Co-founder and principal, Success Strategists, 1999-2000; 1995-1997 ... National director, Financial Solutions Group, BDO Seidman, 1997-1999 ... Vice president of sales and customer services, State of the Art Inc., 1989-1995 ... Regional sales manager, Pro Systems Inc., 1984-1988.

Other Affiliations: Founding member, CPA Consultants Alliance ... Advisory Board, Bill.com ... New Horizon Group ... Chair, Digital Education Committee, Association for Accounting Marketing ... Association for Accounting Administration ... CPA Leadership Panel ... iShade Faculty ... Past chair, Tech Committee, AICPA; Workload Compression Task Force ... American Marketing Association ... Society for Human Resource Management ... International Coach Federation ... Founding member and board member, Information Technology Alliance ... Board and youth leader, Episcopal Church.

Education: University of Nebraska, 2002, BS Marketing ... Landmark Education, Curriculum for Living (Leadership/Communications), 1995-1996.

Personal: Born 1964, Hahn Air Force Base, Germany ... Married to Brian ... Three daughters.

Blog/Twitter: www.blog.convergencecoaching.com / @jenleewilson



Joe Woodard
Host, Scaling New Heights
Woodard has made a

name for himself in the ProAdvisor community, but has also been very present among accountants looking to technology to help evolve their practices — and the lives of their clients as well.

Career Highlights: Conference host and lead instructor, Scaling New Heights, 2008-present ... Owner, president and CEO, Woodard Consulting Group, 2003-present ... Vice president of instruction, The Sleeter Group, 2000-2003.

Other Affiliations: Founder and host, National Ad-

visor Network ... Intuit Solution Provider Program ... Intuit Writer/Trainer Network ... Author, *Top 100 QuickBooks Tips, Tricks and Workarounds; Archiving QuickBooks Data Files.*

Education: University of New Orleans, 1997-1999, graduate studies in Accounting ... Mercer University, 1990, BA Classical Greek.

Twitter: @joewoodard



Diane Yetter
President, Yetter Tax Consulting
Yetter, founder of the

Sales Tax Institute and a frequent speaker, is widely respected as the "go-to"

authority on state tax issues.

Career Highlights: President, Yetter Tax Consulting, 1996-present ... Tax manager, Arthur Andersen, 1989-1996 ... Sales tax accountant, Quaker Oats Co.,

1988-1989 ... Auditor II, Kansas Department of Revenue, 1985-1988.

Other Affiliations: Founder, Sales Tax Institute ... Certified Implementation Partner and trainer, Thomson Reuters Indirect Tax (Sabrix) ... Certified Training and TDM specialist, Vertex ... Institute of Professionals in Taxation ... Council on State Taxation ... Chicago Tax Club ... Association for Computers and Taxation ... AICPA ... Illinois CPA Society ... Institute of Finance & Management ... Author, *Information Technology Association of America Software & Services State Tax Report; Drop Shipments: Taxation, Compliance and Planning; Multistate Guide to Sales and Use Tax: Manufacturing* ... Taxation Committee, Chicagoland Chamber of Commerce ... Executive Committee, Advisory Board, University of Kansas School of Business; adjunct professor.

Education: DePaul University, 1994, MS Taxation ... University of Kansas, 1985, BS Accounting and Business Administration.

Personal: Born 1963, Chicago.

Twitter: @yettertax, @salestaxinst

We've run out of puns

Each year, we ask the candidates for the Top 100 People to name the three people they think are the most influential, and every year, Barry Melancon tops the voting — so much so that we've run out of clever headlines to reflect his truly unparalleled influence on the profession.

What makes it even more impressive is the number of different reasons people named him as influential. As head of the American Institute of CPAs, he is naturally a spokesman for the profession, and many cited him as such. Others referred to his wide-ranging knowledge of the issues, and still others named his influence on a variety of ongoing initiatives: IFRS, the CGMA, the Private Company Council, and so on.

It's important to note that not all the references were positive — not everyone agrees with him on the major issues, or approves of the initiatives the AICPA has undertaken on his watch (most notably the CGMA) — but that, too, is a measure of influence.

