The top 100 most influential people

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

While Accounting Today's Top 100 Most Influential People feature is roughly 40 years younger and not nearly as ponderous as Who’s Who, similar questions surrounding the barriers to inclusion have probably entered your thoughts a time or two.

And probably far more often after publication.

However, the parameters of influence in the accounting profession have changed since the infancy of the Most Influential almost 20 years ago. New practice segments, positions, technologies, work paradigms and demographics have evolved to the point where a person who might have been considered a show-in for a slot in this century elite circa 1998–2001 may not have necessarily warranted a second look when compiling the current edition.

Nonetheless, this year’s Top 100 Most Influential, as in previous years, represents the same caliber of power brokers and changemakers you’ve come to expect, if not necessarily coming via the traditional route.

And though the candidates may change, our selection process does not.

Every year it seems the list of potential influencers grows larger, but unfortunately, there remains room for only 100 finalists.

And thus, with a proven formula of analysis and veteran editorial judgment, the staff of Accounting Today begins the process of whittling down a daunting list of potentials to one we feel represents the profession’s Masters of the Universe, so to speak.

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

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

— The Editors
compensation and M&A


Other Affiliations: Founding board member, Association for Accounting Marketing ... Founder and editor, Partner Advantage, 2003-2006 ... Author, CPA Firm Merger Strategies That Work; CPA’s 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 ... Contributing author, The Marketing Advantages: 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 CPA’s ... Board, Engineered Tax Services ... Past board member, Minnesota Chapter, AAM.

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

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

Twitter: @aquiladcvors

Robert Attmore
Chairman, GASB
With standard-setting for companies hogging all the headlines, it’s easy to forget the enormous realm of reporting that falls under Attmore’s purview — to say nothing of the steady stream of standards, proposals and long-term plans GASB produces to render government accounting more transparent and useful to citizens.


Other Affiliations: Board of Advisors, Masters in Government Accounting Program, Rutgers Business School ... Past president, National State Auditors Association ... Past board member, NASSACT; AGA; Intergovernmental Audit Forum ... Past chair, N.Y./N.J. Audit Forum ... Past president, NY. Capital Chapter, AGA ... Past trustee, Academy for Government Accountability ... 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.

Twitter: @RobertAttmore

The challenge of change

We asked the Top 100 what they thought was the main issue facing the profession. Turns out it’s just about everything — because just about everything is changing.

The ultimate decision regarding either U.S. GAAP convergence with, or full adoption of, IFRS for U.S. publicly traded companies will have major implications for the profession.

— Robert Attmore

It is the woeful state of financial reporting. GAAP — and IFRS, for that matter — do not provide the information that investors and other financial statement users really need. ... It’s time to bring financial reporting into the 21st century.

— Paul Bahnsen

Relevance. The profession is operating on a business model that is coming up on its 100th anniversary, despite the fact that the external world has changed dramatically.

— Ron Baker

The most important issue currently facing the accounting profession is the commoditization of many of the services historically offered by the profession.

— David Cieslak

The most important issue is the role of the independent auditor in the evolving business and financial reporting environment. ... We have a historic opportunity to re-examine the auditor’s contribution to investor protection.

— Joe Echevarria

Succession. With a record number of firm owners and partners retiring or planning to soon retire in the Baby Boomer generation, firms are struggling with the next steps.

— Angie Grissom

Growth in a very competitive, changing business environment.

— Krista McMasters

Other than private company financial reporting, the most important issue currently facing the profession is the adaptation to change.

— Barry Melacon

There are three important, intertwined issues the profession is facing that will present it with challenges for years to come: the shortage of talent; game-changing technology; and diversity.

— Robert Moritz

Andy Armanino
CEO and managing partner, Armanino McKenna
Even among the top firms in the country, Armanino’s stands out as a true firm of the future. Its growth, tech savvy and innovative services have been well documented, and it shows no signs of stopping, continuing to climb the Top Firm and VAR ranks.


Other Affiliations: Chairman, Moore Stephens North America ... Director, Moore Stephens International ... AICPA ... California Society of CPAs.

Education: Santa Clara University, 1987, Bachelors.

Personal: Born 1965, Oakland, Calif. ... Married to Denise ... Three children.

Ron Baker
Founder, VeraSage Institute
The widely acclaimed “dean” of value pricing for professional services, Baker has spent over a decade lecturing and writing what he hopes will be the epitaph of the billable hour and timesheets — and his efforts look like they are beginning to bear fruit, with more and more firms exploring different ways of charging clients.


Other Affiliations: California Society of CPAs ... Group of 100, AICPA ... Professional Pricing Society ... Author, Implementing Value Pricing: A Radical Business Model for Professional Firms; Mind Over Matter; Pricing on Purpose; Measure What Matters to Customers; Professionals’ Guide to Value Pricing; The Firm of the Future; Burying the Billable Hour; Taxing the Timesheet ... You Are Your Customer List; Faculty, Professional Pricing Society; Cato Institute ... Heritage Foundation ... American Enterprise Institute ... Foundation for Economic Education ... Competitive Enterprise Institute.

Education: Professional Pricing Society, Atlanta, 2002, postgraduate ... University of Chicago GSB, 2001, postgraduate ... San Francisco State University, 1984, BS Accounting ... Santa Rosa Junior College, 1982, AA.

Personal: Born 1962, Santa Rosa, Calif. ... Single.

Blog/Twitter: www.verasage.com / @ronaldbaker

Jon Baron
President, Professional Thompsen’s Tax & Accounting
Through all the recent reorganizations going on at his employer, one thing has remained constant: Baron’s dedication to providing tools that make tax and accounting professionals more productive — as most recently evidenced by the mobile technologies they’re

Paul Bahnsen
Professor of accountancy, Boise State University
Along with his fellow Accounting Today columnist Paul Miller, Bahnsen has been one of the leading voices in the fight against the apparent juggernaut of IFRS adoption in the U.S.

Career Highlights: Professor of accountancy, Boise State University College of Business and Economics ... Assistant/associate professor, University of Montana, 1990-1999 ... Postgraduate intern, FASB, 1984-1985 ... Staff accountant, Deloitte Haskins & Sells, 1979-1980.

Other Affiliations: Board of directors, Idaho Society of CPAs ... Columnist, Accounting Today.

Education: University of Utah, 1987, Ph.D ... Indiana University, 1982, MBA ... Augustana College, 1978, BA.

Personal: 1956, Sioux Falls, S.D. ... Married to Kathie ... Two adult children.
offering to help accountants grow their businesses and serve their clients better.


Education: Boston University, 1982, MBA ... Siemens College, 1974, BBA Accounting.

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

Joanne Barry
Executive director, NYSSCPA

Barry has injected some much-needed energy into one of the country’s largest state societies, overhauling its internal systems and business models, listening to members and building partnerships with CPA firms, pushing forward on mobility, and playing an active role shaping legislation and keeping members apprised of the results. All that activity seems to be paying off: Memberships are up for the first time in five years.


Other Affiliations: Certified Association Executive ... Trustee, AICPA Foundation ... Board member, New York Chapter, International Association of Business Communicators ... Past national chair, AICPA Public Relations Conference ... Public Relations Society of America ... 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 1955, Jersey City, N.J. ... Married to Edward ... Three sons.

Sen. Max Baucus
D-Mont.
The chair of the Senate Finance Committee is a major player in just about any conversation or legislation relating to taxes, whether it’s working to repeal onerous 1099 requirements or discussing future business tax rates.

Career Highlights: Chair, Finance Committee, U.S. Senate, 2007-present, 2001-2003; 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.

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

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

Clark Blackman
Founder and president, Alpha Wealth Strategies
Blackman carries an imposing wealth services resume into his post as chair of the institute’s PPP Executive Committee, where he will help set the institute’s financial planning strategies and agenda, and roll it out to the membership.


Other Affiliations: Chair, Executive Committee, Personal Financial Planning Division, AICPA; past chair, Fiduciary Task Force … CFP Board … CFA Institute … Investment Management Consultants Association … PPP Conference Planning Committee, Houston CPA Society, 2000-2001 … Founding member, Committee for the Fiduciary Standard … Past instructor, CFP Program, Rice University School of Continuing Studies … Greater Houston Community Foundation Investment Committee … Advisory Board, Career & Recovery Resources … Founding charter member and treasurer, Kingwood Harper Davidson Owners Group (Kingwood Riders).

Education: University of Iowa Graduate College, 1995, MS … University of Iowa College of Business, 1979-1980, BBA Finance and Accounting.

Personal: Born 1956, Kansas City, Mo. … Married to Julia … Two adult children.

Gary Boomer
CEO, Boomer Consulting
Few people in the accounting industry are unfamiliar with Boomer Circles or Gary himself. Boomer is a mainstay, particularly among top-tier firms, for thought leadership and advanced best practices, helping firms gain the insight they need to continue to grow and remain profitable. He has also been a mentor to a new generation of consultants, including Sandra Wiley and his own son, Jim.


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 It’s Everything Conference … Past president, Kansas Society of CPAs … Author, Performance3; The Boomer Advantage Guides, Boomer Bulletins … Past chair, Manhattan Chamber of Commerce.

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

Personal: Married to Mary … Three children.

Blog: Twitter: www.thinkplangrow.com/glibboomer

Jim Bourke
Partner, WithumSmith+Brown
Rare is the accounting-focused technology event or discussion that doesn’t involve Bourke, whether as a participant or a frequently cited expert. He has moved far beyond the partner role at his firm, championing the CITP credential, as well as technologies that he strongly believes firms of all sizes need to take advantage of. He plans to continue this knowledge sharing as the incoming chairman of the AICPA’s Tech+ Conference.


Other Affiliations: Past president, New Jersey Society of CPAs … Council member, AICPA; chair, CITP Credential Committee (to October 2011); member, AICPA Top Technologies Workgroup; incoming chair, Techs/Practitioners Symposium Committee, Life and Disability Committee; incoming member, Board of Directors … Board, N.J. Technology Council … Board, Camp Zehnder YMCA.

Education: Kean University, 1987, BS Accounting.


Blog/Twitter: http://jicpa.typepad.com/aheadofthecurve/jibourke

Marc Busny
President, AAM
One of Busny’s first duties as the AAM president-elect was to announce the new co-location of the AAM Summit with the AICPA Practitioners Symposium and Tech+ Conference next year. The collaboration will bolster the marketing association’s reach and underscores the group’s expanding level of technical innovation.


Other Affiliations: President, Association for Accounting Marketing … Treasure, Executive Board, Boston Jewish Film Festival … New England Region Board, Anti-Defamation League … Board, Friends of Hebrew SeniorLife … Tri-chair, Lawyers & Accountants Dinner, Combined Jewish Philanthropies.

Education: Suffolk University, 1998, MBA … Roger Williams University, 1987, BS.

Personal: Born 1965, Boston, Mass. … Married to Elise … Three boys.

Twitter: @marcbusny

Rep. Dave Camp
R-Mich.
As chairman of the House’s tax-writing Ways and Means Committee, Camp remains firmly opposed to any tax increases … but he has led hearings on tax reform, and as Congress contemplates changes in the Tax Code, he has already succeeded in convincing the IRS to change some of its practices.


Paul Caron
Publisher and editor-in-chief, TaxProf Blog
In seven years, Caron has gone from an upstart exploring social media to one of the most important sources of tax news in any format, with close to 3 million visitors in 2010.


Other Affiliations: Publisher 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 School, 1988, LL.M (Tax). … Cornell Law School, 1983, J.D. … Georgetown University, 1979, AB.

Blog: http://taxprof.typepad.com/

Stephen Chipman
CEO, Grant Thornton
There was no “sophomore jinx” for Chipman in his second year as head of one of the largest firms of the U.S. In addition to deploying a strategy of market concentration, Chipman readied the firm for a major global repositioning effort scheduled for the fall.


Other Affiliations: Board, Center for Audit Quality … Board, Chicago Council on Global Affairs; Ravinia Festival … Economic Club of Chicago … Past board member, Greater Dallas Chamber of Commerce; Dallas Committee on Foreign Relations.

Education: Plymouth College.


Blog: “Stephen’s Site” (internal)

David Cieslak
Principal, Arxis Technology
Cieslak wears many hats – technology consultant, security guru, reseller, “Inspector Gadget” – all of which barely scratch the surface of his importance to the CPA industry and his clients. His ever-expanding knowledge of tools, tips and tricks of the trade are invaluable, and he is a regular feature at accounting and technology events year-round.

**Career Highlights:** Chairman, Public Company Accounting Oversight Board, 2011-present ... Partner, Baker Botts LLP; joined, 1989 ... General counsel, SEC, 1990-1992.

**Other Affiliations:** American Law Institute ... American Bar Association ... State Bar of Texas ... Houston Bar Association ... International Institute for Securities Market Development ... Past member, Legal Advisory Board, National Association of Securities Dealers.

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

**Personal:** Born in Houston.

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**Career Highlights:** President and executive officer, California CPA Education Foundation, 1993-1994 ... Managing auditor, Ernst & Ernst, 1963-1969.

**Other Affiliations:** AICPA ... Tennessee Society of CPAs ... NSYSSCPA ... President's Cabinet, David Lipscomb University ... Advisory Board, Vanderbilt Owen Graduate School of Management.

**Education:** Vanderbilt University, 1992, MBA ... David Lipscomb University, 1964, BS Accounting.

**Personal:** Born 1942, Nashville, Tenn. ... Married to Sally ... Five children, 15 grandchildren.

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**Other Affiliations:** Washington, D.C., Bar ... American Bar Association ... National Association of Corporate Directors' 2009 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:** @gcrosley

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**Other Affiliations:** AICPA ... Tennessee Society of CPAs ... NSYSSCPA ... President’s Cabinet, David Lipscomb University ... Advisory Board, Vanderbilt Owen Graduate School of Management.

**Education:** Vanderbilt University, 1992, MBA ... David Lipscomb University, 1964, BS Accounting.

**Personal:** Born 1942, Nashville, Tenn. ... Married to Sally ... Five children, 15 grandchildren.

**Twitter:** @gcrosley

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**Career Highlights:** Managing partner, Frederiksen & Co. CPAs, 1984-present ... Partner, Touche Ross & Co., 1969-1976.

**Other Affiliations:** AICPA ... Minority Initiatives Committee ... Advisory Board, Center for Financial Reporting and Management, Haas School of Business, UC Berkeley ... Advisory Board, Charles W. Lamden School of Accountancy at San Diego State University ... Advisory Board, Menlo College ... American Women’s Society of CPAs ... Financial Women’s Society of CPAs ... Member, National Association of Accountants.

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

**Blog:** Internal blog / @ldoon

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**Career Highlights:** President and chief executive officer, Miller Canfield, 2006-present ... Past president, AICPA, 2011 ... Past chair, Board of Trustees of AICPA Foundation, 2013-2014 ... Past chair of the AICPA Council for New Members, 2011-2012 ... Past chair, AICPA Committee on Member Recruitment and Retention.

**Other Affiliations:** AICPA ... National CPA Education Foundation ... NC Society of CPAs ... Regional CPA Executive Committee ... Member, AICPA Business and Professional Ethics Committee ... Member, AICPA Tax Executive Committee ... Member, AICPA Forum on Corporate Reporting and Disclosure Standards ... Member, AICPA Forum on Professional Ethics ... Member, AICPA Council on Member Recruitment and Retention ... Member, AICPA Foundation Board of Trustees, 2011-present.

**Education:** Michigan State University, BBA in Accounting, 1976; J.D., cum laude, 1979; LL.M., 1980; Ph.D., Economics, 1982.

**Personal:** Married to Anne. ... Three children.

**Blog:** “Channel One” (internal)

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**Career Highlights:** President and chief executive officer, Miller Canfield, 2006-present ... Past president, AICPA, 2011 ... Past chair, Board of Trustees of AICPA Foundation, 2013-2014 ... Past chair of the AICPA Council for New Members, 2011-2012 ... Past chair, AICPA Committee on Member Recruitment and Retention.

**Other Affiliations:** AICPA ... National CPA Education Foundation ... NC Society of CPAs ... Regional CPA Executive Committee ... Member, AICPA Business and Professional Ethics Committee ... Member, AICPA Tax Executive Committee ... Member, AICPA Forum on Corporate Reporting and Disclosure Standards ... Member, AICPA Forum on Professional Ethics ... Member, AICPA Council on Member Recruitment and Retention ... Member, AICPA Foundation Board of Trustees, 2011-present.

**Education:** Michigan State University, BBA in Accounting, 1976; J.D., cum laude, 1979; LL.M., 1980; Ph.D., Economics, 1982.

**Personal:** Married to Anne. ... Three children.

**Blog:** “Channel One” (internal)
Barry Friedman
CEO, BizActions
Everyone talks about using technology to keep in touch with clients, but Friedman has actually made it possible, with a Web-based platform that gives firms of all sizes access to 21st century marketing techniques. Small wonder Biz-Actions sends out over 4 million newsletters and e-mails each month.

Career Highlights:

Other Affiliations:
AICPA ... CEO, HomeActions (for real estate professionals) ... Past adjunct professor, Loyola College Executive MBA Program ... Founder, GovCon.

Education:
Loyola College, 1980, MBA.

Personal:
Born 1941, New Haven, Conn. ... Married to Barbara ... Four children.

J. Russell George
Treasury Inspector General for Tax Administration
Frankly, we can’t keep up with J. Russell George. His IRS watchdog's countless carefully analyzed reports and recommendations delve into every aspect of the tax agency’s operations — even to the point of recently analyzing the effectiveness of the other IRS watchdog, the Taxpayer Advocate.

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 DA, Queens County District Attorney’s Office.

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

Personal:
Born in New York City.

Angie Grissom
Executive VP and COO, The Rainmaker Consulting Group
With one of the fastest-rising profiles in strategic planning consulting, training and continuing education circles, Grissom has become a regular on the speaking and presenter agendas of many of the profession’s major gatherings.

Career Highlights:
Executive vice president, chief operating officer and owner, The Rainmaker Consulting Group, 2011-present; vice president and director of consulting, Rainmaker Consulting, 2004-2010; trainer and facilitator, Rainmaker Academy, 2004-present; senior consultant, Enterprise Network, 2001-2004 (all Five Star 3 companies).

Other Affiliations:
CPA, CITP ... AICPA ... Texas Society of CPAs ... Contributing editor, Journal of Accountancy ... Instructor, National Society of Accountants ... Instructor, American Institute of CPAs ... Senior fellow, VeraSage Institute ... Author, Social Media Strategies for Professionals and Their Firms ... Contributing author, Bulldog’s 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:

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

Michelle Golden
President, Golden Practices
Well-regarded for her social media savvy and practice management counsel, Golden’s conference sessions on everything from sales proposals to firm operations pack rooms and spark discussion. She continues the conversation on the blog she established in 2005, now supplemented with insightful Tweets to her thousands of followers and a published book on social media strategy.

Career Highlights:

Other Affiliations:
Senior fellow, VeraSage Institute ... Author, Social Media Strategies for Professionals and Their Firms ... Contributing author, Bulldog’s 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:
University of Arkansas, 1982, BSBA Accounting.

Personal:
Member, Association for Accounting Marketing ... St. Louis Tax Assistance Program.

Other Affiliations:
Senior fellow, VeraSage Institute ... Author, Social Media Strategies for Professionals and Their Firms ... Contributing author, Bulldog’s 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:
University of Arkansas, 1982, BSBA Accounting.

Personal:
Member, Association for Accounting Marketing ... St. Louis Tax Assistance Program.

Sen. Orrin Hatch
R-Utah
Since taking on the top GOP spot on the Senate Finance Committee, Hatch has co-led a series of hearings on tax reform while pushing for lowering taxes on flow-through businesses, and for repeal of the health care reform law and its 1099 reporting provisions, along with changes in

Barry Melancon
President, CCH Small Firm Services, a Wolters Kluwer business
Charged with helping keep small firms aware that CCH has essential tools to help them conduct their business, Gramlich continues to elevate the brand name and its products for sole practitioners, tax preparers and modest-sized firms. His division is laser-focused on its user base and regularly delivers new technology to serve them.

Career Highlights:

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

Education:
University of Arkansas, 1982, BSBA Accounting.

Personal:
Born 1957, Fort Smith, Ark. ... Married to Mary Beth ... Three children. Twitter: @jeffgramlich

Private standards

With the Financial Accounting Foundation considering the creation of a new board to set private company accounting standards, we asked the Top 100 how likely they thought it is that we’ll see separate standards in the near future. They saw it as everything from inevitable to extremely unlikely — with a third group wanting something entirely different.

As chair of the Blue Ribbon Panel, I am very hopeful we will see change consistent with the panel’s recommendations. But given the lack of openness by the FAF in the last six months about what they have done and plan to do, it is very unclear to me where they are headed. — Rick Anderson

If the FAF listens to the perspectives of users, preparers and the CPA profession and their letters — 100 percent. — Tom Hood

Differential standards will most likely be the rule within three years. Note disclosures will be dramatically reduced and esoteric calculations like stock compensation, goodwill and derivative accounting will be limited. — Troy Waugh

I think it is highly likely, as there are really no realistic options. Private business does not have the resources to adopt IFRS, and will continue using U.S. GAAP and/or a modified U.S. GAAP. — Forrest Black

The Blue Ribbon Panel recommendations should be adopted and we are closer than ever before in the 30+ year history of this issue. But it is essential that firms that serve the private companies of the U.S. write to the FAF now and that they engage clients as well as users to write. — Barry Melancon

I think it is very likely. ... I believe that the final result is yet to be determined and that it will be a compromise and will potentially emerge as a hybrid of a completely separate rate board scenario. As an example, it could possibly evolve as a subset/sub-board of the current FASB. — Loretta Doon

The recent FAF discussions imply that the creation of a new board may be unlikely. A middle-ground position, that I believe may occur, would be adding new members to the existing board that are given autonomy/authority on private company matters. — Ken Bishop
I think most people believe that the accounting for public and private companies should be based on the same principles. However, many people think there should sometimes be differences in the way those principles are applied, or in the level of detail that needs to be provided, by private companies. In order to determine when differences are warranted, I strongly believe that the profession needs an agreed-upon framework, so that we do not end up with ad hoc standards that diverge over time.

— Leslie Seidman

I believe a number of issues will need to be resolved before the IAF can make a decision on how to proceed. For example ... if the SEC decides to move in the direction of IFRS, consideration should be given to IFRS for SMEs.

— Barry Salzberg

I think a more practical approach is to focus on reducing complexity for all companies, as well as looking at differential footnote disclosures, which has precedent in the reporting arena.

— Jack Weisbaum

The creation of a new board seems unlikely. It’s looking more and more like we’re going to tweak the system that we have today.

— Ralph Thomas

How likely any of this is remains to be seen. We have the SEC weighing IFRS adoption, which would mean the end of U.S. GAAP, yet we’re talking about a modified GAAP for private companies since the Blue Ribbon Panel did not consider any IFRS-based approaches to resolving this issue.

— Joanne Barry

I don’t think we will see a separate set of standards, but we will see differences/cave-outs/exemptions for private companies within existing GAAP.

— Judith O’Dell

[It is] about as likely as Grover Norquist is to support any tax policy ideas put forth by President Obama.

— Caleb Newquist

I think it is totally unlikely. Those advocating this change have no clue as to what they are trying to accomplish, other than a vague notion that they can reduce compliance costs. What they don’t seem to comprehend is that issuing financial statements without information content will not create much benefit for anyone.

— Paul Miller

I think most people believe that the accounting for public and private companies should be based on the same principles. However, many people think there should sometimes be differences in the way those principles are applied, or in the level of detail that needs to be provided, by private companies. In order to determine when differences are warranted, I strongly believe that the profession needs an agreed-upon framework, so that we do not end up with ad hoc standards that diverge over time.

— Leslie Seidman

I believe a number of issues will need to be resolved before the IAF can make a decision on how to proceed. For example ... if the SEC decides to move in the direction of IFRS, consideration should be given to IFRS for SMEs.

— Barry Salzberg

I think a more practical approach is to focus on reducing complexity for all companies, as well as looking at differential footnote disclosures, which has precedent in the reporting arena.

— Jack Weisbaum

The creation of a new board seems unlikely. It’s looking more and more like we’re going to tweak the system that we have today.

— Ralph Thomas

How likely any of this is remains to be seen. We have the SEC weighing IFRS adoption, which would mean the end of U.S. GAAP, yet we’re talking about a modified GAAP for private companies since the Blue Ribbon Panel did not consider any IFRS-based approaches to resolving this issue.

— Joanne Barry

I don’t think we will see a separate set of standards, but we will see differences/cave-outs/exemptions for private companies within existing GAAP.

— Judith O’Dell

[It is] about as likely as Grover Norquist is to support any tax policy ideas put forth by President Obama.

— Caleb Newquist

I think it is totally unlikely. Those advocating this change have no clue as to what they are trying to accomplish, other than a vague notion that they can reduce compliance costs. What they don’t seem to comprehend is that issuing financial statements without information content will not create much benefit for anyone.

— Paul Miller
his year as a teacher, speaker, and mentor, and making technology relevant and relatable to accounting professionals at all levels.

Career Highlights:
- Executive vice president and shareholder, K2 Enterprises, 1990-present
- Executive vice president and shareholder, Network Management Group Inc., 1983-present
- 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 chair, AICPA Technology Conference
- Author, Basic Using Micro; Business Computing Systems; Computers: An Introduction; Technology Best Practices; Accounting Software Solutions; Paperless Office
- Optimist International

Education:
- Western Washington University, post-graduate
- James Madison University, postgraduate
- Wichita State University, 1980
- Kansas State University, 1977
- CS Math
- Hutchinson Community College, 1975, AA CS

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

Blog/Twitter: www.randyjohnston.com / @rjohnston

Rita Keller
President, Keller Advisors
Keller continues to broadcast her sought-after ideas on firm management through many channels, including her blog and Twitter stream, while keeping up a busy schedule of speaking at prominent accounting events — fitting for someone who consults on rapid change.

Career Highlights:
- President and founder, Keller Advisors LLC, 2006-present
- Shareholder and chief operating officer, Brady Ware CPAs, 1978-2008
- Consultant, author, and speaker, 1990-present

Other Affiliations:
- Planning Committee, AICPA Practitioners’ Symposium & Tech+... Council
- Advisory Board, CPA Practice Management Forum; AICPA Seasonality Success Newsletter
- Columnist, CPA Practice Management Forum

Education:
- St. Mary of the Woods College.

Personal:
- Born 1946, New Paris, Ohio
- Married to Darrell... One son; two grandchildren.

Blog/Twitter: http://ritakeller.com/blog / @cpamanagement

Roman Kepczyk
Director of consulting, Xentric
A frequent speaker and well-known consultant on accounting firm technology, Kepczyk literally wrote the book on going paperless, and now takes up a position at cutting-edge hosted firm services vendor Xentric, where he will be even better placed to guide accountants into the future.

Career Highlights:
- Director of consulting, Xentric LLC, 2011-present
- President, InfoTech Partners North America, 1999-2011
- Partner/director of administration and external consulting, Henry & Horne CPA, 1986-1996

Other Affiliations:
- Advisory Board, AAA, 1984-present
- Past member, PCPS Executive Committee, AICPA; past chair, IT Executive Committee; past chair, Top Technologies... Committee

Education:
- Arizona State University, 1994
- BS Accounting

Personal:
- Born 1961, Berlin
- Married... Three children
- Ironman triathlete; training to run across the Grand Canyon in October.

Allan Koltin
CEO, Koltin Consulting Group
After re-organizing his company earlier this year and divesting its publishing arm, the ubiquitous Koltin now concentrates his energies on his top areas of expertise — M&A, where he brokered some of the year’s biggest unions, succession planning, partner compensation and executive search.

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

Other Affiliations:
- Founding member, The Advisory Board... columnist, CPA Practice Management Forum

Education:
- University of Nebraska, 1992

Personal:
- Born 1969.

James Kroeker
Chief accountant, SEC
When the commission finally makes its decision later this year on what to do about adopting IFRS, it will likely be Kroeker who’s responsible for spearheading it — and explaining it to the profession.

Career Highlights:
- Chief accountant, Securities and Exchange Commission, 2009-present

Twitter: @markkoziel

Ian Mackintosh
Vice chairman, IASB
Mackintosh puts the “glob-al” in “global standards” — having come half-way around the world from a regulatory position in Oz to head up standard-setting in the UK, he recently took up the newly important position of vice chair at the IASB, with the aim of adding technical know-how to new chair Hans Hoogervorst’s political savvy.

Career Highlights:
- Vice chairman, International Accounting Standards Board, 2011-present
- Chair, UK Accounting Standards Board, 2004-2011
- Manager, financial management, South Asia, World Bank, 2002-2004
- Chief accountant, Australian Securities and Investment Commission, 2000-2002
- Deputy chair, Australian Accounting Standards Board, 1999-2001
- Chair, Australian Public Sector Accounting Standards Board, 1999-2001
- Partner, Coopers & Lybrand, 1976-1996

Other Affiliations:
- Member, IASB Standards Advisory Council, 2001-2004
- Chair, Public Sector Committee, IFAC, 2000-2003
- Steering Committee, International Organization of Securities Commissions, 2000-2002
- Fellow, University of Canberra...Insti-tute of Chartered Accountants in Australia...Fellow, CPA Australia...Chartered Institute of Finance and Public Accountancy.

Maryann Macdonald
Vice president of channels, Intacct
After joining the company a little over a year ago to head up channel recruitment, Macdonald has been largely responsible for not only reseller expansion, but the company’s exponential growth over the same period. A veteran vendor partner builder, Macdonald has managed to add top-tier VAs as well as accounting firms of all sizes.

Career Highlights:
- Vice president of channels, Intacct, 2010-present
- Vice president of channels, Pro-merthean, 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 partner management and CEO of Sage, 2003-present
- Senior advertising administrator, Fleet Capital

Eric Majchrzak
Marketing and communications director, Freed Maxick & Battaglia
Always the early adopter, this year Majchrzak became the first representative of a CPA firm to test Twitter’s new promoted Tweets platform in beta. Under his guidance, Freed Maxick was also one of the first firms on the QR code bandwagon, integrating the technology with their marketing efforts and leveraging it into two iPhone application sponsorships.

Career Highlights:
- Marketing and communications director, Freed Maxick & Battaglia CPAs, 2003-present
- Senior advertising administrator, Fleet Capital

Mark Koziel
Vice president of firm services & global alliances, AICPA
As overseer of the institute’s credential program and PCPS sections, the one-time political media consultant has used his background to efficiently promote a number of institute initiatives, as well as speaking around the country on the issues surrounding small firms.

Career Highlights:
- Vice president of firm services & global alliances, AICPA, 2011-present
- Director, special-ized communities/firm practice management, 2009-2011

Maxick & Battaglia
Vice president of channels, Intacct
After joining the company a little over a year ago to head up channel recruitment, Macdonald has been largely responsible for not only reseller expansion, but the company’s exponential growth over the same period. A veteran vendor partner builder, Macdonald has managed to add top-tier VAs as well as accounting firms of all sizes.

Career Highlights:
- Vice president of channels, Int-acct, 2010-present
- Vice president of channels, Pro-merthean, 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 partner management and CEO of Sage, 2003-present
- Senior advertising administrator, Fleet Capital

Taylor Macdonald
Vice president of channels, Intacct
After joining the company a little over a year ago to head up channel recruitment, Macdonald has been largely responsible for not only reseller expansion, but the company’s exponential growth over the same period. A veteran vendor partner builder, Macdonald has managed to add top-tier VAs as well as accounting firms of all sizes.

Career Highlights:
- Vice president of channels, Int-acct, 2010-present
- Vice president of channels, Pro-merthean, 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 partner.
Krista McMasters  
CEO, Clifton Gunderson  
One of the profession’s highest-ranking female executives, McMasters has, since 2010, helped engineer some eight mergers, including one with U.S. Tax Advantage, which greatly bolstered the firm’s expertise in international tax services.

Career Highlights  

Other Affiliations  
Past member, Blue Ribbon Panel on Private Entity Accounting Standards -- Past member-at-large, AICPA Council, Quality Control Inquiry Committee; MECS Peer Review Committee, 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 Robyn.

Jim Metzler  
Vice president of small firm interests, AICPA  
The institute’s reliable point man for small firms, the affable, widely respected Metzler has become the AICPA’s traveling advocate on issues and legislation that potentially impact the thousands of small CPA practices across the nation.

Career Highlights  

Other Affiliations  
Past president, Buffalo Chapter, New York State Society of CPAs -- Council of Accountancy, Canisius College -- Advisory Council, AICPA -- Director, 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.

Paul Miller  
Professor of accounting, University of Colorado at Colorado Springs  
Miller and fellow Accounting Today columnist Paul Bahnson have been at the forefront of the effort to stop the adoption of IFRS in the U.S. -- or at least to have an actual debate about it. It’s hardly a surprise that he’d take a strong stand, as Miller has been a passionate advocate of better standards for years, in these pages and elsewhere.

Career Highlights  

Other Affiliations  
AICPA -- Institute of Management Accountants -- American Accounting Association -- Consultant, Gerson Lehman Group -- Columnist, Accounting Today.

Zach Nelson  
President and CEO, NetSuite  
SaaS-based ERP may be a relatively new concept to some, but Nelson and his company are veritable veterans in the field. Under his charge, the company has achieved a global reach and moved up-market to compete with mid-market products, as well as gaining notice from top CPA firms who call NetSuite a partner.

Career Highlights  

Other Affiliations  
Board member, NetSuite -- Patient holder.

Education  
Stanford University, MA, BS.

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

Robert Moritz  
Chairman and senior partner, PwC  
Moritz is looking to position the Big Four firm for the future, with strategic acquisitions like the recent merger with consultancy PRTM, and a strengthened focus on training and building the firm’s next generation of leaders.

Career Highlights  

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, N.Y. ... Two children.

Jay Nisberg  
President, Jay Nisberg & Associates Ltd., 1972-present.

Career Highlights  
Founder and former member, The Advisory Board ... Trustee, National Parks Trust ... Co-founder, Professional Alliance Group ... Co-author, How to Manage Your Accounting Practice: Taking Your Firm from Chaos to Consensus.

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

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

Barry Melancon  
President and CEO, AICPA  
Though his travel schedule makes George Clooney’s In the Air look tame by comparison, the long-time chief of the 370,000-member institute has been at the forefront in the battles to promote IFRS, sustainability, and separate reporting standards for private companies, and against tax pat-
Barack Obama  
President of the United States

Rightly or wrongly, the profession and the country as a whole are looking to the president to get the economy moving again and set an agenda for recovery and growth in the U.S.

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...

Other Affiliations:
- Founding board member, Public Citizen...
- Chair, Audit Advisory Committee, U.S. Government Accountability Office...
- Former trustee, YAF...
- Past member, AICPA Board; past chair, PCPS Technical Issues Committee...
- CFO, family-owned hotel and restaurant...

Education:
- Immaculata University, 1978, BA Economics.
- Personal: Born 1956, Sharon, Pa...
- Married to Salma...
- Two daughters.

Nina Olson  
National Taxpayer Advocate, IRS

The IRS’s Taxpayer Advocate Service, which Olson heads, is often the place where taxpayers turn when
they are facing tax liens and penalties for unpaid taxes from the IRS; or are unable to receive the refunds they have been awaiting.

Olson’s periodic reports to Congress on the issues facing taxpayers often spur action at the IRS on matters such as extending the two-year deadline for innocent spouses.

Career Highlights:
- National Taxpayer Advocate, IRS, 2001-present...
- Attorney-at-law, 1997-2001...
- Founder and executive director, Community Tax Law Project, 1992-2001...

Other Affiliations:
- College of Tax Counsel; Griswold Lecturer, 2010...
- Past chair, Special Committee on Access to Legal Services, Virginia State Bar...
- Past chair, Section of Taxation Income Taxpayers Committee and Pro Se/Pro Bono Tax Assistance, America Bar Association...
- Faculty, Harvard Kennedy School of Government Comparative Tax Policy and Administration Program...
- 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...
- B.B.A...

Personal: Born 1954, Philadelphia...
- Married to Michelle...
- Two daughters.

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

The veteran marketer and long-time head of The Growth Partnership consultancy broke new ground this year with the launch of iShade, the online networking and learning community designed specifically 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, Vaughan & Co., 1998-1999...
- Director of marketing, Smith & Gesteland, 1995-1997...

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

Education:
- Creighton University, 1991, BSBA Management.

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

Twitter: @tgpawlowski

Ones to Watch

We’ll be keeping an eye on Michael Andrew, who’ll be taking over as chair of KPMG Global, marking the rising importance of his home base, Asia Pacific. In the U.S., Gordon Vieve, CEO of Larson Allen, has made a series of high-profile acquisitions that have greatly expanded his Minneaplis-based firm, while Michael Hsu of DeepSky and Jason Blumer of Blumer & Associates are showing what the firm of tomorrow looks like, and Blumer’s booming Thriveal online community is spreading new strategies and best practices.

In technology, Bob Green, a partner at Top 100 Firm SingERPedia, is showing how to integrate a CPA firm’s traditional operations with its tech consulting operations, and Jim Boomer is making a name of his own as a consultant on managing technology within a firm, while Joe Woodard has become a name to reckon with in QuickBooks training and consulting.

We also expect to hear more from Kasey Bayne, accounting ambassador of Web-based accounting software vendor FreshBooks, as well as Jessica Mah, the twenty-something founder of financial software solution inDinero. Greg Jones’ Bookkeeping Express franchise is spreading rapidly, aiming for your clients. And tax veteran Jim Buttonow of New River Innovation has been raising his profile by making it easier to deal with the IRS, and with his blog, IRSMind.

Sharon Cook and Lana Kupferschmid, the incoming heads of the National Society of Accountants and the National Conference of CPA Practitioners, respectively, will keep providing their members with critical services and advocacy, while Marie Hollein, president and chief executive of FIEI, provides her membership (and the rest of us) invaluable information on everything financial, including the rise and fall of audit fees. And Patricia Thompson, a partner at Rhode Island’s Piccerelli Gilstein, has made her influence felt as chair of the AICPA’s Tax Executive Committee.

Finally, we’ll note Raissa Evans, an executive manager at PKF Texas (and a protégé of PKF’s always-influential Karen Love), who was named Marketer of the Year by AAM, and Bonnie Buul Rusczek, a former firm marketing director who’s now offering her expertise to professional services firms through her BBR Marketing.
Terri Polley  
President and CEO, FAF  
The FAF is often overshadowed by the activities of FASB and GASB, the standard-setters it oversees, but this year Polley and her foundation are firmly in the spotlight, as everyone waits to see what they’ll do with the Blue Ribbon Panel’s recommendations on private company accounting standards. FASB, anyone?  
Other Affiliations: AICPA; Connecticut Society of CPAs; Board, Greater Norwich Chamber of Commerce; Malta House.  
Education: St. Francis College, 1982, BA Accounting & French.  
Personal: Born 1960, Brooklyn, N.Y. ... Married to Jane ... Two children.

Clarke Price  
President and CEO, Ohio Society of CPAs  
One of the most visible state society heads on a variety of local and federal issues, Price has been a vocal opponent against IRS overreach and preparer regulation, and as a member of the state budget task force, helped pass cost-cutting legislation designed to slash Ohio’s $8 billion shortfall.  
Other Affiliations: Immediate 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; Accounting Careers Committee ... U.S. Chamber of Commerce Committee of 100 ... Past chair, Association PAC ... Past president, Ohio Society of Association Executives ... Audit Committee chair, Franklin University.  
Education: Franklin University, 1969, BS Business Administration.

Daryl Ritchie  
CEO, MNP  
Although MNP is not as well known in the lower half of the U.S., firms in the border states are well aware of its understated influence, and he has spent the last several years adding offices and professionals in quietly building one of the largest chartered accountant firms in the Great North West.  
Other Affiliations: Past president and council member, Institute of Chartered Accountants of Alberta.  
Education: University of Manitoba, B Comm.  
Personal: Born 1956, Virden, Manitoba ... Married to donna ... Five children.

Rebecca Ryan  
Founder, Next Generation Consulting  
Even Ryan’s frequent and always-evolving out-of-office e-mail responses make you think, which is something she demands of the audiences she’s undoubtedly left her desk to engage with about business’ next generation of leaders. Her energetic thoughts about capitalizing on the innovation of today’s youth have landed her behind many podiums and on the byline of copious blog posts.  
Other Affiliations: Partner, The Advisory Board ... Authors, Live First, Work Second: Getting Inside the Head of the Next Generation, The Productivity Push ... Board member/trustee, Alverno College; U.S. Global Leadership Council; Greater Madison Chamber of Commerce.  
Personal: Born 1972, Green Bay, Wis. ... Partner, Marth.  
Blog/Twitter: http://nextgenerationconsulting.com /library/blog / @ngcrebecca

Mike Sabbatis  
President and CEO, CCH  
Sabbatis continues to build CCH’s offerings, with a strong focus on “best in process” solutions and a new tax unit aimed directly at the needs of professionals; most recently he heeded up the company’s already strong sales and use tax offerings with the acquisition in June of SpeedTax.  
Education: Cleveland State University, 1981, BBA Accounting.
Barry Salzberg
CEO, Deloitte Touche Tohmatsu

Salzberg went from running Deloitte’s U.S. firm for four years to heading up the international firm this year. As an aggressive New York accountant and lawyer, his experience running the No. 1 accounting firm in the country means he will remain a powerful voice at Deloitte and in the accounting profession not only here, but globally.


Other Affiliations: Board, Center for Audit Quality; New York State Bar Association ... AICPA ... New York State Society of CPAs ... New York County Lawyers Association ... Board, Committee Encouraging Corporate Philanthropy.


Personal: Born 1953.

Mary Schapiro
Chair, SEC

That eerie quiet you hear is the entire accounting profession holding its breath, waiting for Schapiro to pronounce on the future of IFRS in the U.S. In the hush, they may have missed her strong efforts to restore confidence in the markets, and to remind public auditors of the expectations placed on them.


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

Seidman stepped smoothly into the chairmanship of FASB following Robert Herzs unexpected retirement last year, taking up the enormous task of pursuing the convergence of GAAP and IFRS — but she has also made it her priority to prove that FASB can better address the needs of private companies, in hopes of fending off the challenge of the separate standard-setter proposed by the Blue Ribbon Panel.


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 accounting ... College University, 1984, BA English.

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

Gary Shamis
Managing director, SS&G Financial Services Inc.

Despite the turbulent economy, Shamis’ firm achieved record growth last year, in part through a major expansion in Chicago. He has been busy of late acting as outside strategic counsel to a variety of professional services firms, writing a second book — and finding innovative ways to serve and support his own clients.


Other Affiliations: Founder and chairman emeritus, The Advisory Board ... Founder and chairman emeritus, The Leading Edge Alliance ... Past chair, MAP Committee, AICPA ... Ohio Society of CPAs ... Co-author, How to Manage Your Accounting Practice: Taking Your Firm from Chaos to Consensus ... Columnist, CPA Magazine ... Editorial board, CPA Practice Management Forum ... Past member, editorial boards, Managing Partner Report, Ohio CPA Journal, Journal of Accountancy, Practicing CPA ... Advisory Board, Case Western Reserve University School of Accountancy ... Chair, North Coast Community Homes, Hillel at Kent State University ... Trustee, Northeastern Ohio Universities Colleges of Medicine and Pharmacy ... Past board president, Cleveland Jewish News ... Past board member, Anti-Defamation League; Jewish Community Federation; Montefiore Home; Better Business Bureau; National Center on Nonprofit Enterprise.

Education: The Ohio State University, 1978, Masters of Accountancy ... Tulane University, 1975, BS Biology.

Personal: Born 1953, Cleveland ... Married to Mary Ann ... Two children.

Doug Shulman
Commissioner, IRS

With the first year of tax preparer registration successfully behind him, Shulman has begun revealing an ambitious, technology-centric vision of the long-term future of tax return filing.

Career Highlights: Commissioner, Internal Revenue Service, 2008-present ... Vice chairman, Financial Industry Regulatory Authority ... Executive vice president, National Association of Securities Dealers ... 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, MBA ... Williams College, BA.

Doug Sletter
Founder and president, The Sletter Group Inc.

QuickBooks users at accounting firms across the country owe a debt to Sletter and his conferences, so much so that some credit Sletter with putting QuickBooks on the map, and his presence at industry events and his own events serves to keep the legions of accountant users informed about this ever-evolving and perpetually relevant product line.


Other Affiliations: Host, The Sletter Group’s Accounting Solutions Conference ... Board of Advisors, Bill.com ... Product development consultant, Intuit, 1994-present ... Product development consultant, Fintnhole Inventory; SmartVault; PayCycle; Bill.com; NetSuite; BQE Software; Mids; Legrand Software; InSugy; Bankerv; Avalara; Alterity; Results Software ... Board member at two small nonprofits.

Brad Smith
President and CEO, Intuit

Smith’s goal is simple: to make Intuit’s offerings — particularly its industry-leading small business software, QuickBooks — indispensable to small businesses and their accountants. He’s pursuing that goal with acquisitions, new tools to make QB more mobile, grants and useful advice for small businesses, and much more.

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.

Ralph Thomas
Executive Director, NJSCPA

The former AT&T and Citibank executive has helped the Garden State’s CPA society forge a reputation as one of the best in the country in social media, as well as crafting its award-winning Exam Cram blog, an online member community and its widely viewed MoneyMattersNJ.com financial literacy portal.


Other Affiliations: Past Council member, Group of 100, AICPA; 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.
When we asked the Top 100 Most Influential People candidates for 2011 to name their favorite apps, we expected to learn something interesting about technology — but we may have learned even more about the Top 100 as people.

To start, we were surprised at how many were clearly indifferent to the many mobile technologies available, remaining blissfully unchained to iPhones, Droids and the like. Still, more than enough listed their favorite app or apps for us to develop a composite picture of the typical influential technology user in accounting.

First off, they travel. A lot. The most commonly cited category of apps related to being on the road, starting with flight status apps like FlightAware, FlightTrack Pro and TripTracker. They also like to use MapQuest and similar tools while away — and, with so many being accountants, it’s not surprising that cheap gas finder GasBuddy was mentioned, too.

Second, they keep informed. The next largest category of apps cited involved news and news alerts, with many using CNN, Fox News and its products important to accountants as they continue to head up the company’s efforts to reach this influential community. On her watch, the Sage Accountants Network has grown to almost 20,000 members.

Career Highlights: Senior director, partner programs, Sage North America; Warawa is widely credited with helping make Sage and its products important to accountants as she continues to head up the company’s efforts to reach this influential community. On her watch, the Sage Accountants Network has grown to almost 20,000 members.

Third, they’re fans of social media, particularly Twitter, Facebook and LinkedIn, regularly checking tweets, status updates and the state of their networks, and using Flipboard to bring it all together in one slick package.

Fourth, they’re anywhere/anytime types, with many using Dropbox to access and share documents over the Web from wherever they happen to be, constantly productive and serve their clients better, with helping make Sage and its products important to accountants as she continues to head up the company’s efforts to reach this influential community. On her watch, the Sage Accountants Network has grown to almost 20,000 members.

Finally, they’re not all that different from us: They use the Starbucks app to locate a badly needed cup of coffee, have barbecues with the On The Grill recipe app from Weber, check the Weather Channel app and WeatherBug to know what to wear, and secretly look at the ESPN Scorecenter and Scoreboard on their smartphones in meetings. And in case you’re wondering, they play Angry Birds just like the rest of us — that is, far, far, too much.

Jim Turley
Global chairman and CEO, Ernst & Young
With a decade in office, Turley is the longest serving of the Big Four chiefs — and the only one to head both the U.S. and the international arms of a firm, giving E&Y’s global leadership unparalleled integration.


Other Affiliations: Co-chair, The Russian Foreign Investment Advisory Council ... Chair, Governing Board, Center for Audit Quality ... Steering Committee, International Integrated Reporting Committee ... Chair, Catalyst organization ... Member, President’s Export Council ... Business Roundtable ... Interna- tional Business Leaders’ Advisory Council for the Mayor of Shanghai ... Board, Boy Scouts of America; National Corporate Theatre Fund ... Trustee, Rice University.

Education: Rice University, Master’s and BA in Account- ing.

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

Jennifer Warawa
Senior director of partner programs, Sage North America
Warawa is widely credited with helping make Sage and its products important to accountants as she continues to head up the company’s efforts to reach this influential community. On her watch, the Sage Accountants Network has grown to almost 20,000 members.

Career Highlights: Senior director, partner programs, Sage North America; 2008-present; Owner and operations manager, Dreamscape Business Services Ltd., 1995-2008.

Other Affiliations: Mentor, Young Adult Guidance Center ... Board member, Courage for Youth Association ... Founder and past board member, Up- town Rudolph Business Association ... Past member, Rudolph Task Force.

Education: Okanagan University College, 1997.

Personal: Born 1976, Kelowna, B.C. ... Married to Shane.

Twitter: @jenniferwarawa

John Vehmeyer
Chairman and CEO, KPMG
Under Vehmeyer, KPMG has stayed on the cutting edge on a number of fronts — launching apps to help users access its huge range of reports and to give college students career advice, for instance, and going “green” in a big way.


Other Affiliations: Co-chair, CEOs Against Cancer ... Member, Governing Board, Center for Audit Quality ... Board, Committee Encouraging Corporate Philan- thropy ... Advisory Council, Notre Dame Mendoza College of Business ... Business-Higher Education Forum ... past member, SEC Advisory Committee on Smaller Public Companies ... Past chair, Cultural Al- liance of Greater Washington, D.C. ... 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 ... Board, Kennedy Center Corporate Fund ... Partnership for New York City.

Education: University of Notre Dame, 1977, BBA.

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

Jill Ward
Senior vice president and general manager, Accounting Professionals Division, Intuit Inc.
Responsible for developing products that help accountants be more productive and serve their clients better, Ward is INTU’s face to the profession — and its voice within the company.

Career Highlights: Vice president and general man- ager, Accounting Professionals Division, Intuit Inc.; vice president, Accountant Central; vice president and general manager, QuickBase; joined, 2001 ... President, Telestream Customer Care ... Senior vice president, Fidelity Investments ... Strategy con- sultant and manager, Bain & Co.

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

Troy Waugh
CEO, FiveStar3
Waugh’s Rainmaker Academy workshops are a hot commodity for accounting firms seeking to boost value and the bottom line in a tough economy. When not leading these sessions, Waugh and his team have a steady thought-leadership presence in print and at practitioner events.


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

Education: University of Southern California, 1973; MBA ... University of Tennessee, 1960; BS Acctg.

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

Blog: www.therainmakeracademy.com

Jack Weisbaum
CEO, BDO USA
Weisbaum leads BDO into its second century as a firm with a strong reputation as a great place to work for everyone from women to recent grads — and a raft of awards to prove it.


Other Affiliations: American Jewish Congress ... New York Institute of Credit ... B’nai Brith ... Brandeis University ... Hofstra University.

Education: Hofstra University, 1964, BBA.

Personal: Born 1940, Bronx, NY. ... Married to Mary ... Three children, two grandchildren.

Geni Whitehouse
Countess of Communication, Even a Nerd Can Be Heard and Brometmarke, Davis
Whitehouse has essentially brought cool to being a tech-savvy CPA. The self-professed “nerd” continues to leverage her years of experience at a variety of accounting and business software companies in training, educating and advocating proper commu- nication and marketing to firms sorely lacking in these skills.

Career Highlights: Countess of Communication,

Sandra Wiley
Shareholder, senior consultant and COO, Boomer Consulting
A veteran -- and popular -- speaker, Wiley will put another scheduled 13 in-dustry events under her belt by the end of this year, in addition to the webinars on leadership-she presents and her 14th year leading a symposium for HR and learning professionals. This year she also launched a program for select, progressive managing partners to share best practices. Career Highlights: Shareholder, chief operating of-fi cer and senior consultant, Boomer Consulting Inc., 1995-present ... Vice president of human resources, FirstBank, 1989-1994 ... Financial analyst, First Inter-state Bank, 1979-1988. Other Affiliations: 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, Performance3 ... Board president and campaign chair, United Way of Riley County ... Board member, Manhattan Crisis Center ... Youth director, Trinity Presbyterian Church.
Education: Friends University, 1990, BS Human Re-sources.
Personal: Born 1960, Stafford, Kan. ... Married to Doug ... Three children.
Blog: Twitter: www.thinkplangrow.net / @sandrawiley

Jennifer Wilson
Co-founder and owner, ConvergenceCoaching
Wilson’s widespread con-sulting efforts bring partner accountingability and performance into focus for a range of practitioner clients and conference audiences, with particular emphasis on young lead-ership. She connects with this demographic through her social media network and new online tools like a recently launched e-book on successful “straight talk.”
Career Highlights: Co-founder and owner, Conver-genceCoaching 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: Advisory Board, Bill.com ... New Horizons Group ... Digital Education Committee, Association for Accounting Marketing ... Association for Accounting Administration ... CPA Leadership Panel ... iShade Faculty ... Past chair, Tech Commit-tee, AICPA; Workload Compression Task Force ... American Marketing Association ... International Coach Federation ... Founding member and board member, Information Technology Alliance ... Board member 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 / @jwalowi

David Williams
Director, Return Preparer Office, IRS
Williams is spearheading the IRS’s efforts to regulate the tax preparation profession. After registering more than 700,000 tax preparers, the IRS is now roll-ing out its testing and continuing education initiatives, and Williams will play a crucial role in ensuring those are a success.

David Wyle
President and CEO, SurePrep
A CPA himself, Wyle con-tinues to expand one of the leading set of tax workflow tools, relieving other CPAs, accountants and tax practitioners of much of the drudgery of tax prep, and freeing them up to pursue higher-value services.
Personal: Born 1972, Santa Monica, Calif. ... Married to Carmen ... One son and one daughter.

Diane Yetter
President, Yetter Consulting
A frequent speaker on sales and use taxes, Yetter is one of the foremost experts on dealing with state taxing authorities — which makes sense, since she used to work for one.
Career Highlights: President, Yetter Consulting, 1996-present ... Tax manager, Arthur Andersen, 1989-1996 ... Sales tax accountant, Quaker Oats Co., 1988-1989 ... Auditor II, Kansas Department of Rev-enue, 1985-1988. Other Affiliations: Founder, Sales Tax Institute ... Certified Implementation Partner and trainer, Thomson Reuters Indirect Tax (Sabrini) ... Certified Training and TDM Specialist, Vertex ... Institute of Professionals in Taxation ... Council on State Taxa-tion ... Chicago Tax Club ... Association for Comput-ers and Taxation ... AICPA ... Illinois CPA Society ... Institute of Management Accountants; Institute of Finance & Management ... Author, Information Tech-nology Association of America Software & Services State Tax Report; Drop Shipments: Taxation, Com-pliance and Planning; Multidate Guide to Sales and Use Tax: Manufacturing ... Taxation Committee, Chi-cagoland Chamber of Commerce ... Executive Com-mittee, Advisory Board, University of Kansas School of Business; adjunct professor ... Union League Club of Chicago.
Education: DePaul University, 1994, MS Taxation ... University of Kansas, 1985, BS Accounting and Busi-ness Administration.
Personal: Born 1963, Chicago. Twitter: @gyctax

No ‘i’ in Melancon
As always, we ask the candidates for the Top 100 to name the three people they think are the most influential in accounting. The answers, reflecting the ever-increasing scope and reach of the profession, ranged widely, with the 122 candidates responding naming a total of 124 influences. Among all that diversity, though, one trend continues: the prominence of AICPA president Barry Melancon.
While they may not all know exactly how to spell his name (it has neither an “i” nor an “s”), almost half of respondents named him, roughly three times as many as cited his nearest competitors, SEC chair Mary Schapiro and FASB chair Leslie Seidman, who are themselves über-influential.
Institute personnel did particularly well this year, with Jim Metzler, Mark Koziel and Erik Ageeissor all garnering significant mentions, but while the usual slate of regulators received their due, two government figures saw their support dwindle: Federal Reserve chief Ben Bernanke and Treasury Secretary Tim Geithner were both considered significantly less influential on the profession this year than last.