



The Journal *Entry*

A publication of The Accounting Circle at National University
www.AccountingCircle.org

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Donald A. Schwartz, J.D., CPA



Don passed away peacefully on the morning of December 24, 2013 at home with his wife Ann at his side. After a long illness, he was in home hospice care at the time of his death.

He was Professor Emeritus at National University after retiring in 2012. Don was a full-time member of the accounting department since

1989 becoming the director of the accounting program, attaining the rank of full professor in 2000. He also held the position of Chair of the Department of Accounting and Finance in National University's School of Business and Management for seven years ending July 1, 2011.

Prior to coming to National University, Don held executive positions at the Accounting Corporation of America and Litton Industries in California. After graduating from Columbia University (B.S. in Accounting) and New York University Law School (J.D.), he held public accounting positions in several New York firms, most notably being a member of the tax department at Touché, Niven, Bailey and Smart, (currently Deloitte LLP) a "Big 8" international accounting firm. Don held a CPA license in California and New York and was a member of the New York Bar. In addition to his private sector experience, he was a commissioned officer in the U.S. Navy.

As an active member of the accounting profession, Don worked on the San Diego Accounting Day event for over 20 years, heading the organizing committee several years. He was a member of the California State Society of CPAs, American Institute of CPAs, American Accounting Association, Institute of Management Accountants, and International Business Association.



The Holiday Bowl is a post-season NCAA-sanctioned Division I-A college football bowl game that has been played annually at Qualcomm Stadium in San Diego since 1978. On October 8, 2013, National University signed on as the bowl's title sponsor. Previous sponsors have included Bridgepoint Education, SeaWorld, Thrifty Car Rental, Chrysler Corporation, Culligan, and Pacific Life.

Beginning in 1995, the Big Eight Conference replaced the Big Ten and has remained tied with the bowl as the conference expanded to become the Big 12. The WAC ended its association with the Holiday Bowl after the 1997 playing and the game has since become a matchup between the Big 12 and Pac 12. Beginning next year, the contestants will come from the Pac 12 and the Big Ten guaranteeing top pairings.

Arizona State was the Pac 12 South Champion and was favored by 14-1/2 points over Texas Tech who went 4-5 in the Big 12. While most of us from California were cheering for ASU to win, that was not to happen. Texas Tech dominated the game and went on to win 37 to 23.

The Holiday Bowl afforded National University a tremendous amount of exposure not only in San Diego but across the nation.

Don is survived by his wife of 60 years, Ann, 4 children, 11 grandchildren, 9 great grandchildren and many faculty colleagues whose lives he enhanced.

A private memorial service is pending.



2014 Tax Update

February 13th, 5:30pm: What happens when they change the rules? Join us in this opportunity to get the latest in tax for 2014.

Joe Perez is a Partner in Squar Milner's Tax Services Department. Joe has over 25 years of tax and accounting experience and has been involved in all aspects of partnership and corporate taxation, particularly involving the real estate and hospitality industries, entrepreneurial businesses and high net worth individuals. His transactional expertise includes the planning and implementation of tax efficient structures for the acquisition, financing and disposition of real estate assets and operating businesses. Joe is a member of NAIOP, BIA and CRF.

Elijah's Restaurant 8861 Villa La Jolla Dr La Jolla, CA off I-5 and Nobel Dr.

Affordable Care Act Update

Date: Friday, January 17, 2014

Time: 3:00 - 4:40 p.m.

Location: Spring Hill Suites, Tempe, AZ

In conjunction with the quarterly Wild West Council meeting.

Tax Update for Individuals and Small Businesses Including the New Tangible Property Rules

Date: Friday, January 17, 2014

Time: 1:00 - 2:40 p.m.

Location: Residence Inn

Spring Hill Suites, Tempe, AZ

In conjunction with the quarterly Wild West Council meeting.

RSVP at www.imasd.org at least 3 days prior to the meeting. Take advantage of reduced student pricing!

CMA Scholarships Available

The San Diego Chapter of the IMA is pleased to announce the offering of (4) \$250 scholarships annually to members that successfully obtain CMA certification. Their web site is: www.IMASD.org.

Criteria for scholarship receipt are:

1. Contact San Diego Chapter of the IMA and advise of enrollment in Certification Program
2. Be a member of the San Diego Chapter when CMA designation is awarded
3. Within 30-days of CMA designation issuance, contact Chapter and request scholarship payout

More Good News:

Ron LaPlante, former Director of CMA Development for the San Diego Chapter, has returned to San Diego. He is prepared to conduct CMA review courses as early as late September. Ron's courses include study materials. To schedule participation in a course, please contact Ron directly:

ron@aandacertifications.com
www.aandacertifications.com

Accounting Day

Mark your calendar for the next Accounting Day on May 19, 2014 and check the Accounting Day website for updates. IMA was an active participant in Accounting Day again this year on May 20, 2013 with over 400 total participants and great attendance by IMA Chapter members.

Attending Accounting Day allows you to obtain a full day of CPE and enjoy great networking with over 400 other accounting and finance professionals. This is another example of how membership in IMA provides you with ongoing, affordable CPE and great networking opportunities. Every year we get several reports of attendees making a contact that resulted in a new job. Click Here for the Accounting Day website to view the program and to register. Use the Contact link to notify the Accounting Day Chairman, Jim Colville, CPA, CFE, of your interest to be on the planning committee and to be a part of this consistently successful event. Accounting Day can also be reached at :

Accounting Day Association
2243 San Diego Avenue #200
San Diego, CA 92110
www.AccountingDay.org



Student Resources

Students can join CalCPA for FREE and utilize specific member resources, all intended to help launch a CPA career.

As a CalCPA student member you'll have access to:

- Finding Jobs and Posting Your Resume
- Members-only resources to help you become a CPA
- Exclusive discounts on CPA Exam Review courses
- Cash Scholarships
- Webcasts just for YOU
- Electronic California CPA magazine subscription
- Represent CalCPA on your campus
- Networking opportunities with more than 40,000 members throughout the state

For questions or more information about student membership, email Melissa.Thornton@CalCPA.org.

California CPA Magazine

Not yet a member? Why not? Student memberships are free. Regardless, you can read the magazine online: californiacpa.calcpa.org/Vizion5/viewer.aspx?id=34&pagelid=1.

Looking for a Job?

Try these resources:

CalCPA:
<http://www.CalCPA.org/classifieds/public/search.aspx>

IMA San Diego:
<http://IMASD.org/jobs>

Indeed claims over 21,000 accounting jobs:
www.Indeed.com

Becker Scholarships

The Newt D. Becker Scholarship program will continue again this year! This is a great opportunity for students who have not yet received offer letters, but would like to prepare for the exam upon graduation. Over \$200,000 in CPA Exam Review Scholarships will be awarded beginning February 26, 2014. Applications will be accepted through February 5, 2014. For more information, visit www.becker.com/scholarship.



Digital Public Library

"On April 18, 2013, the Digital Public Library of America (DPLA) officially opened its virtual doors. The library includes 2 million items, including 1.2 million digital copies from the National Archives catalog. Among them are documents from the founding of the United States, World War II posters, and Mathew Brady Civil War photographs.

"The DPLA is a two-year large-scale collaboration across government agencies, research institutions, museums, libraries, and archives. The project's coordinators are working with digital content providers such as the National Archives and Harvard University to share content from their online catalogs. DPLA's goal is to become a public online repository of tens of millions of artifacts from American culture and history.

"Daniel Cohen will be the DPLA's founding executive director. Coen also directs the Roy Rosenweig Center for History and New Media at George Mason University in Fairfax, Virginia.

"For more information, visit the library's website at dp.la."

BizEd, July/August 2013

Students Prefer Smartphones

"Smartphones have surpassed desktop computer among college students when it comes to completing their coursework. That's according to a fall 2012 survey from OnCampus Research, a division of the National Association of College Stores.

"Nearly 55 percent of students who responded to the survey use smartphones for coursework—only 31 reported that they still use a desktop. Laptops still come out on top, with 91 percent of students using them to study."

BizEd, July/August 2013

2014 California CPA Requirements

Are you headed for the Public Accounting world? Additional semester hours will be necessary beginning next year. The California Board of Accountancy has created a web page to help steer you through the maze of educational requirements: <http://www.dca.ca.gov/cba/applicants/self-assess.shtml>.

Happy New Year!

As we come to the close of 2013, we reflect on the many changes in the accounting academic world that are pending within the next few days. Accounting is an ever evolving specialty as most of you already know. Some of us look back and reflect on our own experience and the changes within that last many years. More and more we need to focus on critical thinking. Not only do we need to learn and update the rules and applications, we need to focus on our analysis and thinking abilities required in the job field.

An associate who works with high-tech companies like Cisco and IBM states: "It's fundamental abilities that recent graduates lack, like how to analyze large amounts of data or construct a cogent argument. It's not a matter of technical skill," he says, "but of knowing how to think." (Fisher, The Chronicle, 12/30/2013). It is a matter of knowledge application.

The Journal Entry thanks all of its readers for their support in our mission to share pertinent information and add to your knowledge of knowing how to think.

Happy New Year!
Dr. Joyce Ellis, CPA
Thomas Francl, CMA

The Journal Entry

Welcome to the current edition of the Journal *Entry*. What better name for a publication (journal) for students and practitioners in the accounting industry?

Here, you will find topics of interest whether you're just beginning your studies or are an old pro. Here, you will meet one another and swap stories of what this big, bad world is all about. Here, you might find a mentor or someone to mentor. Both, satisfying engagements.

Take a few minutes to peruse our, make that *your*, journal. Need more information? Go to www.AccountingCircle.org. Need advice? Join our private LinkedIn group and ask the community. Got something to share? Send us a few paragraphs for publication.

The Closing Entry

We hope you enjoyed reading this latest Journal *Entry* and trust that you found something new to help your learning and your career.

Remember, this journal exists for your benefit. We welcome contributions and suggestions for future articles. Send to: TFrancl@nu.edu.

Use a squeeze-ketchup bottle top with your Shopvac to clean your keyboard, phone microphone or other nook on an electronic device.



Recurring Entries

www.AccountingCircle.org
www.CalCPA.org
www.IMANet.org
www.IMASD.org
www.dca.ca.gov/cba, Calif. Board of Accountancy
www.AccountingDay.org
www.CPAJournal.com
www.CPAFirms.com, Directory
www.AccountingJobsToday.com, Employment
www.gcfLearnFree.org/topics, Online lessons
www.nysscpa.org/glossary, Terminology
www.AccountingCoach.com, Dictionary
www.Ted.com, Ideas worth spreading

The Journal Entry

is a publication of The Accounting Circle. The School of Business and Management Administration has reviewed the content of this publication.

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