



The Journal *Entry*

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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. He was well known in the accounting industry especially in San Diego.

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.

Accounting Day

Mark your calendar for the next Accounting Day on **May 19, 2014** and check the Accounting Day website for updates. There are normally over 400 total participants and great attendance by IMA and CalCPA 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 you can acquire affordable CPE credits and great networking opportunities. Every year we get several reports of attendees making a contact that resulted in a new job. Check out 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

Dinner with the SEC

The San Diego Chapter of the Financial Executives International held their annual meeting with the SEC on Tuesday, January 28, 2014. Paul Beswick, the SEC Acting Chief Accountant oversees accounting interpretations, international accounting matters, and professional practice issues for the Securities and Exchange Commission.

His biggest challenges include the implementation of Dodd-Frank and the integration with the IFRS. He is especially sensitive to overloading the industry with new regulations and has been focusing on disclosure requirements. Risk factors are especially important at this time but he admitted that disclosure requirements tend to change over time.



CMA Scholarships Available!

Are you pursuing a Management Accounting career? Have you thought about obtaining a Certificate in Management Accounting?

Now is the time to take the initiative. The Institute of Management Accounting is offering \$1,500 scholarships to current students. You read that right, \$1,500. You get FREE IMA registration, FREE dues for 3 years, FREE admission to the CMA program, and FREE CMA exams. Your chances of being awarded one of these scholarships is very good. Each college has been allocated unique opportunities.

Contact your school's Accounting Department for an application form. Follow the instructions given. While each school has their own forms and deadlines, most applications will be due by the end of March.

Applications are due: March 31, 2014.

Chapter 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

IMA Leadership Training

Presented by Kathleen Moren
Incoming Wild West Council President

Location: Las Vegas, NV

Date: Saturday, April 26, 2014

Time: 8:30 A.M.- 10:10 A.M.

This event is presented by IMA-Wild West Council as a part of their quarterly meeting, held this quarter in Las Vegas. All IMA members and the general public are welcome to attend. This session is leadership development and may not qualify for CPE

How to Use the New COSO Framework

Presented by Nancy McCleary

Location: Las Vegas, NV

Date: Saturday, April 26, 2014

Time: 10:20 a.m.- 12:00 Noon

This event is presented by IMA-Wild West Council as a part of their quarterly meeting, held this quarter in Las Vegas. All IMA members and the general public are welcome to attend. It is designed to qualify for 2 hours of CPE

Learning Objectives:

To learn the existing basic COSO framework and the new framework that is effective in 2013.

Contact Camille Cook at CCookie2179@aol.com to register or with questions.

IMA Student Night

The San Diego Chapter of the IMA is pleased to announce the next Student Night scheduled for March 20, 2014. It will take place at the Joan B. Kroc Institute for Peace & Justice on the campus of the University of San Diego. The highlight of the event will be Jesse Cottle, a retired Marine and student at USD. He was severely injured by a roadside bomb that claimed both of his legs.



The event is open to anyone in the accounting or finance profession, not just students. To register, visit www.imasd.org.

RSVP at www.imasd.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&pageId=1.

Subscribe to the San Diego Chapter Bulletin

http://feedburner.google.com/fb/a/mailverify?uri=SanDiegoChapterBulletin&loc=en_US

Foreign Education or Work Experience

Question: I earned my degree outside of the United States. Will the California Board of Accountancy accept my credits?

Response: Yes. However, any foreign transcripts must be evaluated by a California Board of Accountancy approved foreign credentials evaluation service: <http://www.dca.ca.gov/cba/publications/foreign.pdf>

Question: Do I need to have a United States Social Security number to become a CPA in California?

Response: Yes. There are no exceptions.

Question: I earned my work experience outside of the

CalCPA Scholarships Available

The California Society of Certified Public Accountants has announced that applications for scholarship assistance are now being accepted. These are CASH awards to undergraduate and graduate students who are members of CalCPA.

The deadline for application is April 15, 2014.

If you are a student with a minimum 3.0 GPA and will still be in school through the summer, click here <http://www.calcpa.org/Content/chapters/scholarship.aspx> for more information. You MUST be a member of the San Diego Chapter to apply here.

Are you a member of another chapter? Go to their web site for guidelines and an application.

Not a member of CalCPA? Join first before applying. There is no fee but be sure to specify the San Diego Chapter.

An application is also available at: www.AccountingCircle.org/CalCPA-SD-Application.pdf

Attach a brief narrative stating your intention to join the public accounting profession and how the cash award will help you.

The process is not difficult but you'll need to submit the required documentation.

United States. Will the California Board of Accountancy accept my experience?

Response: Yes, experience can be gained while working in a foreign country under the supervision of an actively licensed CPA or the foreign equivalent. Additionally, the foreign experience must be gained in a public practice setting in that country and not in industry. There is not an alternative route to this requirement.

Question: Can I apply to sit for the Uniform CPA Exam through California and sit to take the exam outside of the United States and its territories?

Response: No. Currently, the California Board of Accountancy has elected to opt out of, and not participate in, the international delivery of the Uniform CPA Exam.

You've got an in...

Join the AICPA to build your network quickly

There's the one-on-one method of meeting new people, and then there's the one-on-394,000 way. Ready to make some instant friends and business contacts?

Join up! There's a long list of groups you can take part in—on campus and off. One of those groups is the American Institute of Certified Public Accountants. The AICPA has been serving the accounting profession since 1887, and we continue evolving to stay ahead of the changes in the field.

How does the AICPA do it? Pretty much every way you could imagine. It advocates on your behalf to regulators, legislators and the general public, letting them know how essential CPAs are to society. It provides continuing education opportunities to make smart accounting professionals even smarter. It launches websites like ThisWayToCPA.com to provide all the tips, insight and data you could ever want to know while you're studying to be a CPA.

And the best news is that if you're currently enrolled at a college or university, you're eligible for free Student Affiliate Membership. Signing up is quick and easy. Here's how:

- Head over to ThisWayToCPA.com and click "Join AICPA"

- Fill out all required fields and select "Yes, please" under "Join the AICPA while you're at it" and create your account
- Now fill out all required fields on the membership application

If you've got a .edu address:

Great! Enter that for your "College Email," complete the rest of the application and click "Join the AICPA." You'll receive a verification email at your .edu address. Follow the instructions in that email and you'll be a member before you know it.

No .edu? No problem:

- Just fill in your preferred email address under the "College Email" and complete the rest of the application, clicking "Save and Continue Later" when you've got it all filled out.
- Now, send proof of your current enrollment (e.g., a class schedule or registration document) to: ThisWaytoCPA@aicpa.org. Once we've had a chance to review, we'll process an override on your account and you'll receive your verification email at the address you entered for "College Email"
- Follow the instructions in the verification email and voila! You, too, can call yourself a member of *the* leading professional organization for CPAs

And once you're in, don't forget to check out everything else ThisWayToCPA.com has to offer—articles, scholarship applications, exam information and more.

CPAs stick together, and it's good to have them stuck to you.



To break into the upper echelon of dynamite careers, you can use all the help you can get.

ThisWayToCPA's online community lets college students and other CPA hopefuls share invaluable info and discuss their experiences on a slew of topics:

- The Profession
- Education
- Career Tools
- Exam & Licensure

Get attached at
ThisWayToCPA.com/SignMeUp



NEW CPA LICENSE REQUIREMENTS FOR 2014

The New Year brings big changes for applicants seeking a CPA license and the CBA has received a flood of questions from current and prospective applicants.

First things first, if you passed all four parts of the Uniform CPA Exam on or before December 31, 2013 urgency legislation, SB 823, passed last year extends your ability to complete your application under the old pathways. You will have until January 1, 2016 to meet all remaining requirements for licensure.

How do I know if I'm subject to the new educational requirements?

If you passed the CPA Exam on or before December 31, 2013 you will be able to apply for licensure under the old pathways and will have until January 1, 2016 to complete all requirements associated with licensure. If, however, you passed the CPA Exam on or after January 1, 2014, you are subject to the new educational requirements.

What are the new educational requirements?

Applicants for licensure must now have:

- A baccalaureate degree or higher
- At least 150 semester hours (225 quarter hours) which include:
 - o 24 semester hours (36 quarter hours) of accounting subjects;
 - o 24 semester hours (36 quarter hours) of business-related subjects;
 - o 20 semester hours (30 quarter hours) of accounting study subjects; and
 - o 10 semester hours (15 quarter hours) of ethics study subjects.

The requirements for accounting study and ethics study are new this year.

How do I know if I meet the new educational requirements?

A handy tip sheet to help you evaluate your transcripts has been posted on the CBA website at: http://www.dca.ca.gov/cba/applicants/tip_sheet.pdf as well as a self-assessment worksheet, and a list of frequently asked questions regarding the new requirements at http://www.dca.ca.gov/cba/applicants/lic_require.shtml.

These resources have been made available to help you conduct a self-assessment of your education as it relates to the new requirements. If you have additional questions regarding these new requirements, the CBA is available to assist you.

The CBA Initial Licensing Unit can be reached by phone at (916) 561-1701 or by email at: licensinginfo@cba.ca.gov.

Under the Dome

As 2014 begins, the legislative process starts anew. The Legislature reconvened in January and once again is beginning its task of writing new laws. These begin as ideas which are sent to Legislative Counsel to put into the correct form to become a bill. The deadline for ideas was in late January. Newly written bills must be introduced by the author in late February, after which they are heard by various committees of the Legislature. Those that successfully pass the Legislature must be approved by the Governor by the end of September in order to become law.

Here at the CBA, every bill affecting the oversight of the practice of public accountancy is analyzed by staff. These bills are then reviewed by the CBA's Legislative Committee, which is comprised of seven CBA members responsible for reviewing each bill and making a recommendation to the CBA. The CBA considers each bill and the recommendation of the Legislative Committee and takes a formal position that can include positions such as support or oppose. These positions are shown on the legislation section of the CBA website.

The CBA will begin taking positions on new legislation at its March meeting. You can watch the deliberations by the Legislative Committee and the CBA on the CBA website (live or archived) or in person. If you see a discussion on a bill about which you have thoughts or concerns, we encourage you to write to your legislators to let them know your position. You can read about these bills and the position taken by the CBA in the next issue of UPDATE.

T. Denny Sanford Makes Gift to National University to Create the Sanford Education Center

Renowned philanthropist and businessman T. Denny Sanford has provided an inaugural gift for the creation of the Sanford Education Center scheduled to open in San Diego in the fall of 2014.

The Sanford Education Center will be the home of the Cause Leadership Institute for nonprofit leaders and Sanford Education Programs. The Center's mission is to effect positive change through the development of nonprofit leaders and teachers through the offering of inspirational and impactful programs that meet 21st century global needs. This generous gift is the first of its kind for National University.

"I am very excited about empowering people to follow their passions to make a greater impact on society," said Mr. Sanford. "National University is a leader in innovative programming, community partnerships and educating California's teachers. It is the perfect home for the Sanford Education Center."

The Cause Leadership Institute will offer its Presentation Program™ to existing and future nonprofit leaders through summits, certificates, master's, and Ph.D. programs in nonprofit leadership. The Institute will also house the Presentation Program Laboratory, which will teach state-of-the-art relationship building fundraising techniques for nonprofit fundraisers. Nonprofit organizations employ the third-largest workforce nationally, with 44 percent new positions in the upcoming year.*

The Sanford Education programs will expand upon the Sanford Inspire program at Arizona State University, which integrates Teach for America principles into its curriculum. The Sanford Education programs will also incorporate the Sanford Harmony program designed to make a difference in how Pre-K through 6th grade boys and girls think about and treat each other.

National University's Sanford Education programs are estimated to serve more than 50,000 teachers, and as a result, impact more than 650,000 K-12 students by their fifth year of operation. The Cause Leadership programs are estimated to serve more than 4,300 members of the nonprofit community over the next five years.

"Denny Sanford is one of the world's great philanthropists, and everyone affiliated with National University is thrilled by his decision to fund the Sanford Education Center," said National University President and Chancellor of the National University System, Dr. Michael R. Cunningham. "As a nonprofit university, we are committed to serving the public good, and what better way than by educating and supporting professionals dedicated to building a better tomorrow."

Mr. Sanford is committed to his philosophy of "Aspire to inspire before you expire" and has already surpassed the billion-dollar mark in philanthropic giving. Mr. Sanford will monitor the Sanford Education Center's progress and will see firsthand the impact the Center has in San Diego and around the world.

For more information about the Sanford Education Center and National University, visit www.nu.edu.

* According to recent studies by John Hopkins University and Nonprofit HR Solutions.

Real Estate Forecast

It's been five years since the mortgage meltdown but the local economy, as well as the rest of the nation, is still suffering from a hangover. The housing market has been on a slow but steady recovery but is hampered by limited inventory and tighter mortgage requirements. The outlook for the nation, state, and local economy continues to show mixed and uncertain signals. What does 2014 portend?

The session will take place on **March 18** from 5:30 - 7:30 pm at the National University Spectrum Learning Center located in the Kearney Mesa area of San Diego.

State of the County

San Diego County continues to be financially strong maintaining its AAA rating. The County's prudent fiscal policies and healthy reserves have allowed the County to pay for needed capital improvements such as the County's planned waterfront park downtown, the County Operations Center in Kearney Mesa, and new libraries. But what does the future hold in store given the languishing economy and dysfunction in Sacramento.

The session will take place on **May 20** from 5:30 - 7:30 pm at the National University Spectrum Learning Center located in the Kearney Mesa area of San Diego.

Spotlight on: Ethics in Accounting

Jon A. Baumunk, MSA, JD – Lecturer in Accounting

In keeping with the belief that ethics should be more prevalent in our accounting curriculums, Ethics in Accounting is a relatively new course offered by the Lamden School of Accountancy. Designed to support ethics training for our students, the course offers both undergraduate and graduate students an accounting elective that explores ethical reasoning and its implications for accounting professionals. It also covers ethical decision making processes and professional judgment, professional codes of conduct, the professional accountant's role in corporate governance and ethical management, audit responsibilities and fraud indicators, and current ethical issues facing the accounting profession.



Ethics in Accounting relates the identification of ethical issues to the technical foundation established in students' other accounting courses. The other accounting courses help students spot ethical issues and reinforce the need for frameworks with which to guide ethical reasoning. For example, students are expected to understand both the financial reporting and ethical implications of improperly recording payments as assets, instead of as expenses,

which occurred at WorldCom. Credit or concurrent registration in an auditing course is required.

Ethics in Accounting utilizes a case analysis approach. Instead of merely memorizing ethical frameworks, students actively practice applying them to real-world problems. With the case method of teaching, students learn through engagement by challenging previously held beliefs. We have set the course up as a hybrid course, where students participate in on-line activities every other week. By the end of the course, students are able to describe and defend the accounting profession's values, understand the professional responsibilities of accounting professionals, analyze current accounting issues in an ethical context, and interpret and critique various ethical decision making breakdowns or lapses.

From time to time, an invited guest speaker from industry shares insights with students. Our experience is that students respond well to professionals coming into the classroom because it makes a more lasting impression to hear about real-world issues firsthand. Class activities include team activities, group presentations, and case discussions and write-ups. Our emphasis on developing students' analytical, teamwork, and oral and written communication skills furthers program wide goals of training critical thinkers who think globally when analyzing ethical problems, and who can effectively communicate their knowledge and perspective to others.

The Charles W. Lamden School of Accountancy - MSA Program

The SDSU Master of Science in Accountancy (MSA) program prepares students to meet the challenges and demands of careers in professional accountancy. The flexible MSA curriculum allows students to deeply explore accounting practice areas of their professional interest. Students can pursue one of the three MSA Specializations (*Accounting Information Systems; Financial Reporting; Taxation*) or select a customized set of courses to meet specific professional needs and goals. Small class sizes enable students to connect with faculty and draw on the resources of the Charles W. Lamden School of Accountancy community.

Accounting Information Systems (AIS)

The MSA-AIS specialization is designed primarily for students interested in pursuing careers in AIS related positions in internal audit, assurance services, information technology auditing, and consulting. It prepares students to take the Certified Information Systems Auditor (CISA) exam, the Certified Internal Auditor (CIA) exam, and the Certified Public Accountant (CPA) exam.

Financial Reporting (FR)

The MSA-FR specialization is designed primarily for students interested in pursuing financial reporting careers in assurance services and corporate industry, but is flexible enough to allow students to customize their graduate accounting coursework to meet specific career objectives. It prepares students to meet the accounting education requirements for

Continued...

SDSU MSA Program, cont.

the Certified Public Accountant (CPA) exam in California, and can also be customized to prepare students for the Certified Management Accountant (CMA) and Chartered Financial Analyst (CFA) exams.

Taxation (TAX)

The MSA-Taxation specialization (TAX) program provides in-depth specialization in taxation in order to prepare students for a successful career as a tax professional with a public accounting firm, a corporate tax department, or governmental agency. It also emphasizes developing student research, communication, and problem-solving skills so that they can dependably assist clients with business transactions. The MSA-TAX prepares students to take the Certified Public Accountant (CPA) exam and the Enrolled Agent (EA) exam.



The SDSU Charles W. Lamden School of Accountancy is fully accredited by AACSB International - The Association to Advance Collegiate Schools of Business. In 1982, The School was the first accredited accounting program in the State of California.

FOR MORE INFORMATION:

<http://sdsu.edu/accounting>

California State University, San Marcos

CSU San Marcos Accounting Society

The Accounting Society is a professional student organization within California State University San Marcos' College of Business Administration. We are dedicated to exposing students to academic and professional resources of the accounting world.

Through opportunities to meet other individuals studying or working in the field of accounting, members develop strong relationships with faculty, alumni, professionals, and fellow students. The Accounting Society's activities include a student mentoring program, weekly speaker engagements, firm socials, community service projects, professional development workshops, and more! The Accounting Society is open to CSUSM students of all majors.



Upcoming Events

March 6
IMA Presentation

March 11
Sempra Energy

March 20
Jr. Achievement

March 25
Deloitte

April 8
Roger CPA Review

April 17
Elections

April 24
Spring Banquet

University of California at San Diego

Undergraduate Accounting Society - Constitution & Bylaws

Article I: Name

- The name of this organization is the Undergraduate Accounting Society at UC San Diego .

Article II: Purpose

- The Undergraduate Accounting Society is a non-profit student organization.
- The UCSD Undergraduate Accounting Society strives to provide students with the tools necessary for a seamless transition into the professional world. UAS provides opportunities for community service, professional development, and networking in which students are given the tools to grow and become leaders in their field.

Article III: Authority

- This organization may establish Standing Rules to govern administrative and procedural matters (such as time and location of meetings, etc). Standing Rules shall not conflict with these bylaws. Standing Rules may be adopted, amended, or temporarily suspended by a majority vote at an organization meeting where a quorum is present (advance notice is required).

Article IV: Membership

- Eligibility
 - Membership in the organization shall be open to UC San Diego students with an interest in the accounting profession.
 - The Undergraduate Accounting Society will in no way discriminate against gender, race, sexual orientation, or religion.
- Membership Requirements
 - Students must fill out the membership application and pay membership dues.
- Membership Status
 - Active Member
 - Must attend at least two General Body Meetings per academic quarter.
 - Must participate in at least one service or fundraising event.
 - Provisional Member
 - Members who have not met Active Member requirements.
- Expectation of Current Members
 - To regularly attend General Body Meetings and to participate in at least one officer's committee each quarter.

Article V: Officers

- The officers of the organization shall be the Co-Presidents, Senior Vice President, VP of Finance, VP of Operations, VP of Membership, VP of Corporate Relations, VP of Marketing, VP of Alumni Relations, Director of Internal Development, Director of Technology, Business Liaison, Fundraising Chair, and Volunteer Chair.
- Powers and Duties of Officers:
 - The President shall serve as the chief executive officer of the organization and shall oversee the advancement of the society. The president shall represent the organization and its policies, views, and opinions in its relations with the campus and community at large.

Article VI: Selection of Officers

- Qualifications necessary to hold office in this organization are as follows:
 - Must be a registered undergraduate student with prior or current accounting coursework.
 - Must be actively involved in the organization the quarter he/she runs for office.

Article VII: Meetings

- Executive board meetings once a week
- General Body Meetings every other week

Article VIII: Finances

- Membership dues shall be \$15 dollars per quarter

School of Business Administration LinkedIn Community

The USD School of Business Administration has a thriving LinkedIn community, with over 7,250 members and growing! Restricted to current SBA students, alumni, faculty and staff, the University of San Diego School of Business group is a great place to network and stay in touch. Join our LinkedIn network today!

USD Online Alumni Community

Join the online Torero Network. Register for alumni events in your area and search the alumni directory to make connections in the Torero alumni community.

Undergraduate Internships

Undergraduate students earn three units of academic credit for working a minimum of 96 hours during a semester. The internship course is open to seniors with a business, accounting or economics major. Second semester junior majors and senior minors may request special permission to do an internship for credit.

Employers must provide students with challenging learning experiences that enhance their education and allow them to apply classroom knowledge in a professional environment. Students are evaluated by the work supervisor and complete a portfolio project. Grading is pass/fail.

Students may also complete a not-for-credit internship of their choice at any time in their schooling.

Graduate Internships

Three units of credit are awarded for a minimum of 120 hours of work during a semester. The class is open to MBA students who have completed all course prerequisites (see Graduate Bulletin for details). The work level must challenge a graduate student, enhancing their education and allowing them to apply classroom knowledge. The students are evaluated by their work supervisor, and complete a portfolio project. Grading is pass/fail.

Employers may also contact USD's Career Services office (619) 260-4654 or e-mail: careers@sandiego.edu for additional information.

Job Search Preparation Assistance

The School of Business Administration provides extensive job search preparation assistance.

Career Counseling and Coaching - SBA Career Services and faculty play an important role providing personalized assistance to support the career interests and goals of students. Students are invited to consult with staff and faculty throughout their time at USD.

Self-Assessment - The University of San Diego and the School of Business Administration offer a full range of self-assessment tools to help students understand their interests and strengths. Assessment tools include the Myers-Briggs Type Indicator (MBTI) and CareerLeader, an MBA-specific tool to help identify career paths and the steps you need to get there.

Resume and Cover Letter Support - The SBA Career Services and campus-wide Career Services offices can assist with developing personal marketing tools that will stand out above the crowd, emphasize your abilities, and target your specific goals. See our MBA Resume Writing Guidelines and Undergraduate Business Resume Guide (printable PDFs) as a preview of the type of support material the school provides to students.

Interview Preparation - Rigorous mock interviews and web-based interview training tools are provided to help students prepare for the toughest questions and interview situations.

Networking - The SBA Career Services and campus-wide USD Career Services offices host a wide range of opportunities where you can meet and talk with business professionals in all areas of business. Students have numerous opportunities to network with alumni San Diego business leaders on and off the USD campus.

ToreroLink is USD's premier job and internship search site. New opportunities are posted all the time.

Mentor Programs

The majority of our master's programs have a formal mentorship program in place. Your mentor might be a USD alum or an experienced business community member who will give you insight, perspective, and potentially connections that can expand your education and business opportunities.

Our students need access to business professionals that provide insight and learning opportunities into their future career of choice.

Focus on Employment

Fortune Magazine's Best Companies to Work For:

Company	Openings	Web Site	Rank
Ernst & Young	16,500	ey.com/careers	78
Deloitte	12,000	mycareer.deloitte.com	61
Intel	7,000	intel.com/jobs	84
KPMG	6,200	jobs.kpmgcareers.com	80
USAA	5,000	usaa.com/careers	17
Marriott Int'l	4,700	marriott.com/careers	57
PricewaterhouseCoopers	4,450	pwc.com/careers	65
Google	4,000	google.com/about/jobs/	1
Nordstrom	3,450	careers.nordstrom.com	89
Capital One	3,330	capitalonecareers.com	85
Darden Restaurants	3,270	darden.com/careers	74
Cisco	3,200	cisco.com/web/about	55
Edward Jones	3,620	careers.edwardjones.com	4
Publix Super Market	2,800	publix.com/careers/	75
Adobe Systems	2,000	adobe.com/careers	83
Accenture	2,000	careers.accenture.com	90
The Cheesecake Factory	1,500	cakecareers.com	92
Carmax	1,310	carmax.com/careers	54
Quicken Loans	1,210	quickenloanscareers.com	5
Wegmans Food Markets	1,200	wegmans.com/careers	12
Whole Foods Market	1,080	wholefoodsmarket.com/careers	44
Boston Consulting Group	1,000	bcg.com/careers/	3
Intuit	1,000	jobs.intuit.com	8
Houston Methodist	1,000	houstonmethodistcareers.com	46

Try these resources also:

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

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

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

Contact the Publisher for Advertising Rates: JEllis@AccountingCircle.org

Faculty Internship

For the 19th year in a row, the San Diego and Imperial Counties Community College Association (SDICCCA) is sponsoring its regional community college teaching internship program. The program includes faculty internships in all disciplines as well as counseling and library sciences. We are recruiting prospective interns for the next academic year right now. Your university has always had current and former students represented as interns in the past.

Application information is available at: www.AccountingCircle.org/SDICCCA.pdf. Interested applicants can also learn more about our program and complete the application process via our website interwork.sdsu.edu/main/sdiccca

The Closing Entry

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.

Recurring Entries

www.AccountingCircle.org

www.CalCPA.org

www.IMANet.org

www.IMASD.org

www.AICPA.org

www.aaahq.org, American Accounting Association

www.dca.ca.gov/cba, Calif. Board of Accountancy

www.COSO.org, Internal Control focus

www.AccountingDay.org

www.CPAJournal.com

www.CPAFirms.com, Directory

www.AccountingCareerJobs.com

www.AccountingJobsToday.com

www.gcfLearnFree.org/topics, Online lessons

www.nysscpa.org/glossary, Terminology

www.AccountingCoach.com, Dictionary

www.Ted.com, Ideas worth spreading

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>.

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@AccountingCircle.org.

Bake cupcakes directly in ice-cream cones – so much more fun and easier for kids to eat.



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.



Journal *Entry* Subscription

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