



# The Journal *Entry*

A publication of The Accounting Circle at National University  
[www.AccountingCircle.org](http://www.AccountingCircle.org)

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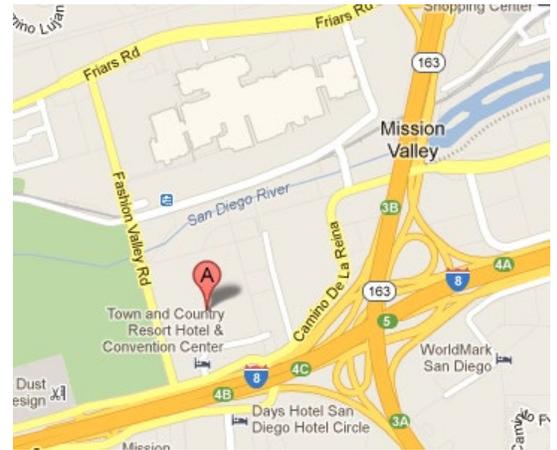
## Accounting Day - San Diego

Accounting Day 2013 brings a full day of top quality continuing education to accounting and finance professionals across a variety of industries.

Choose from 23 topics and 5 full tracks designed for CFOs, controllers, CPAs in business and private practice, educators, accounting managers, staff accountants, accountants in government, financial consultants and service providers.

Don't miss this exciting opportunity to network with more than 400 of your accounting industry peers from throughout San Diego County.

Student Registration: \$45, Regular Registration: \$149, Parking: \$6 (Group discounts available.)



Town & Country Hotel, 550 Hotel Circle North, Mission Valley

San Diego's largest accounting & finance event.  
*For professionals, industry affiliates, service providers and students.*



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PROMOTING THE PROFESSION OF ACCOUNTING AND FINANCE

Monday, May 20th  
7:30am - 5:00pm

# Convergence 2013

Reform / Euro / Healthcare / Jobs  
IFRS / GAAP / IAS / Audit / Cloud  
Taxes / Obamacare / Budget  
Internet / Tablets / Education  
SAAS / Compliance / Data  
Accounting / Forecasting  
Online / Offline / Banks  
Social Media / Jobs  
Fair Value / CPE  
Career  
New



500 FINANCIAL PROFESSIONALS  
125 CORPORATIONS  
30 EXHIBITORS  
4 UNIVERSITIES  
**1 INCREDIBLE DAY**



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[www.AccountingDay.org](http://www.AccountingDay.org)



## Accounting Faculty

National University employs five accounting professionals to oversee all of the programs, certificates, and courses offerings of the department. These faculty members are supplemented with adjunct instructors who are typically employed in industry.

### Joyce Ellis, DBA, CPA

Dr. Ellis is an associate professor in our accounting department. She is originally from New York, where she obtained her undergraduate degree in accounting. She also holds a Master's degree in accounting and finance, as well as, a doctorate in business administration with an accounting concentration.



Dr. Ellis is a Certified Expert Witness in CA Superior Courts and is an education member of the AICPA and CalCPA serving on the CalCPA scholarship committee.

In addition, Dr. Ellis is a CPA licensed in California. Prior to teaching for 10 years at the graduate level, she had her own forensic accounting firm in the Los Angeles area. Dr. Ellis lives in San Diego with her two African Grey Parrots known as "The Girls".



### Consolacion Fajardo, DPA

Dr. Consolacion Fajardo holds a Doctor of Public Administration degree from the University of Southern California. Her accounting teaching experience in higher education spans over 40 years using various modes of instruction delivery including the traditional on site classes and distance education through online

classes. She is currently a Professor of Accounting and Lead Faculty for all undergraduate accounting programs at NU.

She was inducted into the International Educators' Hall of Fame and is a multiple recipient of the National University President's Professoriate Award.

### Thomas Francl MBA, CMA

Mr. Francl is a half-time Associate Professor and was an adjunct at NU since 2009. He received his MBA with a concentration in Accounting from USC.



Because his background includes accounting system development, he has been instrumental in updating the AIS and Management Accounting courses. He is currently tasked with introducing modern instructional technologies into our courses.



### Russell O. Parkman, JD, MDiv, CPA, Esq

Mr. Parkman is an Assistant Professor and Program Lead for Graduate Accounting and Course Lead for Taxation and Government.

He completed his business, taxation and legal training at the University of San Diego

Russell is a member of the American Institute of Certified Public Accountants, is actively licensed by the California Board of Accountancy, the Federal Eastern District of California Bar, was on the board of the Institute for Management Accountants in Sacramento, and is an education member of the California Society of Certified Public Accountants.

### S. Thomas Rim, DBA

Dr. Rim received his DBA in accounting from the University of Sarasota and was a practicing CPA in Illinois.

He is an Associate Professor of Accounting and resides in Costa Mesa, CA. He possesses 30 years of manufacturing and international consulting experience. His most recent article "Global Transfer Pricings: Alternative Approach" was presented in February and is slated for publication.





## Cash Scholarships

The San Diego Chapter of CalCPA is currently deciding who is to receive this year's scholarship awards. The Chapter grants thousands of dollars to deserving student members who have completed the application process.

This is the first year that National University students have been included in this program thanks to the efforts of Dr. Joyce Ellis. It is a real honor to even be considered for a CalCPA scholarship let alone receiving one.

SIX applications from NU students were submitted to CalCPA-SD, more than any other university!

The committee decisions should be completed by the end of May and we'll send out an email blast listing the deserving recipients.

Among the requirements to be considered a success is active involvement in the San Diego Chapter. This primarily means attending meetings and joining the Young and Emerging Professionals group. If you are really serious about a professional accounting career, you need to network with practicing professionals. It really is WHO you know, in addition to, WHAT you know.

## Let the Networking Begin!

Join the San Diego Chapter for a relaxing time of networking as we install Elizabeth A. "Beth" Smiley, CPA and Partner at O'Donnell & Smiley as the new chapter President. Enjoy lovely views on the water as well as the new look of Tom Ham's Lighthouse as you dine on beef, grilled fish, shrimp, pasta and much more including dessert and drinks!

We will thank outgoing chapter leaders, recognize new life members, and introduce the 2013-14 leadership. Don't miss a fun opportunity to connect with your colleagues and enjoy the beautiful climate of San Diego.

Date: May 22, 2013, 5:30 to 7:30 PM  
Tom Ham's Lighthouse on Harbor Island  
<http://blogs.calcpa.org/sd/>



## 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

What are you waiting for? This is a win-win opportunity!

## What is the Accounting Circle?

The Accounting Circle is an association that provides a network of communication between students, alumni, faculty, and practitioners.

Timely accounting industry topics such as certification, careers, and evolving industry standards are presented by industry experts. Participants now have a forum to share academic and workplace experiences such as how they prepared for the CPA or CMA exam.

Technology makes it all work. There's no need to commute to a meeting. No need to leave your desk. All sessions use Adobe Connect so you can participate from anywhere on most any device. If you cannot make a meeting, you can view the session recording on our web site.

Join today at: [www.AccountingCircle.org](http://www.AccountingCircle.org). There is no charge.

Also, join the discussion at LinkedIn.com – Accounting Circle Private Group. Membership limited to Accounting Circle members. This too is available without charge.

## 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](http://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.

Remember, this is your journal. Make it so!

# GLEIM<sup>®</sup>

**Discounts also available for the CMA exam!**

National University is currently enrolled in the Gleim CPA Academic Site License Program. This allows you to receive discounts when you order your CPA Review materials directly from Gleim.

To order your CPA Review materials at the discounted prices, call **800.874.5346** and dial **'zero'** to speak with an Accounting Training Consultant. You may also order from the Gleim website below:

<https://www.gleim.com/CPAsitelicense>

- Choose **California** from the drop-down menu, then click **Continue**
- Click on the **National University** link
- Complete the order form, including your student email for verification

**Currently-enrolled students will receive the following prices:**

Materials	Retail Prices	Site License Price
Review System (4 sections)	\$989.95	\$890.96
Review System (1 section)	\$274.95	\$247.46
Gleim Online	\$169.95 per section	\$99.95 per section
Audio Downloads	\$89.95 per section	\$50.00 per section
Book and Test Prep Online	\$84.95 per section	\$65.00 per section
Simulation Wizard	\$99.95 per section	\$50.00 per section

## 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:

[wwwIndeed.com](http://wwwIndeed.com)

Federal Government:

[wwwUSAjobs.gov](http://wwwUSAjobs.gov)



### Sell Textbooks

Get paid in Cash. Fast.

[www.BookByte.com](http://www.BookByte.com)

# 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>. Here is a sample of the worksheet included on that site.



**DEPARTMENT OF CONSUMER AFFAIRS**  
 CALIFORNIA BOARD OF ACCOUNTANCY  
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 SACRAMENTO, CA 95815-3832  
 TELEPHONE: (916) 263-3680  
 FACSIMILE: (916) 263-3675  
 WEB ADDRESS: <http://www.cba.ca.gov>



## Educational Requirements for CPA Licensure Self-Assessment Worksheet (effective January 1, 2014)

SAMPLE

Beginning January 1, 2014, the educational requirements for obtaining a California CPA license will change. If you apply for your CPA license on or after January 1, 2014 you must document completion of a minimum of 150 semester units of college coursework to include a baccalaureate degree or higher, 24 semester units each in accounting and business-related subjects, 20 units of accounting study, and 10 units of ethics education. This self-assessment worksheet is designed to assist you in evaluating the education you have already completed and planning for any future education.

### U.S. Degree or Foreign Equivalent

Baccalaureate:      BS                       
 Master of Accounting:                       
 Master of Taxation:                       
 Master of Law in Taxation:                     



Note: If you completed one of these three master's degrees you are deemed to have met the 20 semester units of accounting study.

### Core Accounting Subjects Requirement (24 Semester Units)

College / University	Course No.	Course Title	Semester Units	Quarter Units
Cal Poly San Luis Obispo	BUS 215	Managerial Accounting		4
	BUS 319	Accounting Information Systems		4
	BUS 320	Taxation of Business Entities		4
	BUS 321	Intermediate Accounting I		4
	BUS 322	Intermediate Accounting II		4
	BUS 417	Taxation of Corps & Partnerships		4
	BUS 425	Auditing		4
	BUS 429	Accounting Process Analysis		4
	BUS 416	Volntr Income Tx Assist SR PRJ		4
Total semester and quarter units				36
Total quarter units multiplied by 2/3			24	
Sum equals total semester units			24	



## FBI Fraud Presentation

The San Diego Chapter of the Institute of Management Accountants hosted its annual Student Night on Thursday, March 14, 2013. The speaker for the evening was Bridgid Cook, Special Agent FBI.

Fifteen NU students, alumni, and faculty attended the meeting. One student even flew in from Sacramento. Talk about dedication!

Agent Cook discussed the fraud at Peregrine Systems, the San Diego high profile software case. The session was most enlightening as evidenced by the dozens of questions from the audience.

We wanted to see her badge and gun but that didn't happen.

## Padres vs Nationals Baseball Game

Date: Thursday, May 16, 2013

Time: Game starts at 7:00 PM

Come enjoy a night at the ballpark with your fellow IMA members! Price includes all the hot dogs, peanuts, popcorn and soft drinks you can eat!

Seating is limited so contact Kelly Benner to hold your seat and get your ticket. Tickets are \$25 and do not include parking. Register by May 2nd.

For more information about the Institute of Management Accounting, visit: [IMASD.org](http://IMASD.org).

## 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](mailto:TFrancl@nu.edu).

See you in two months!



## Recurring Entries

[www.AccountingCircle.org](http://www.AccountingCircle.org)

[www.CalCPA.org](http://www.CalCPA.org)

[www.IMANet.org](http://www.IMANet.org)

[www.IMASD.org](http://www.IMASD.org)

[www.dca.ca.gov/cba](http://www.dca.ca.gov/cba), Board of Accountancy

[www.AccountingDay.org](http://www.AccountingDay.org)

[www.CPAJournal.com](http://www.CPAJournal.com)

[www.CPAFirms.com](http://www.CPAFirms.com), Directory

[www.AccountingJobsToday.com](http://www.AccountingJobsToday.com), Employment

[www.gcfLearnFree.org/topics](http://www.gcfLearnFree.org/topics), Online lessons

[www.nysscpa.org/glossary](http://www.nysscpa.org/glossary), Terminology

[www.AccountingCoach.com](http://www.AccountingCoach.com), Dictionary

[www.Ted.com](http://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 this publication. National University is not responsible for the opinions or content contained herein.

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