



# The Journal *Entry*

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

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May, 2014

## Accounting Day in San Diego

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

### Participating Organizations

Accounting Day is planned and organized by a committee with representatives from these participating professional organizations:

Institute of Management Accountants-SD Chapter (IMA)  
California Society of CPAs (CalCPA)  
Institute of Internal Auditors (IIA)  
Association of Government Accountants (AGA)  
Accounting & Finance Women's Alliance (AFWA)  
American Society of Military Comptrollers (ASMC)  
Information Systems Audit and Control Association (ISACA)  
Hospitality Financial and Technology Professionals (HFTP)  
Institute of Management Accountants-North County Chapter

### Program Tracks

A - Accounting & Auditing (satisfies CPA requirements)  
T - Technical & Tax  
P - Professional Development  
F - Fraud (satisfies CPA requirements)  
G - Government related

Sessions begin at 8:00 AM and last either 50 or 80 minutes providing a total of 8 CPE hours for the day.

A sample of the session topics:

Requirements for Grant Accounting  
Accounting Software Selection  
New Revenue Recognition Guidance  
Private Company GAAP  
Proposed Lease Accounting Rules

The highlight of the afternoon will be a session presented by Thomas Francl, the Journal *Entry* editor. 😊

### Exhibitors (partial list)

A wide variety of products will be represented including local universities, insurance, and business services:

Cal State University, San Marcos  
DeVry University, Keller Graduate School of Management  
San Diego State University  
University of California, San Diego Extension  
University of San Diego  
CalCPA, San Diego Chapter  
IMA, San Diego Chapter  
Institute of Internal Auditors  
AGA, San Diego Chapter  
AFWA, San Diego Chapter  
Aflac Insurance  
Becker Professional Education  
Coastal Payroll  
Redit  
KForce  
Brinig & Company  
Ronald McDonald House Charities, San Diego



## 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. Each school has their own forms and deadlines.

## Chapter Scholarships Available!

The San Diego Chapter of the IMA is pleased to announce the offering of (2) \$250 scholarships annually to members that successfully obtain CMA certification. Their web site is: [www.IMASD.org](http://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](mailto:ron@aandacertifications.com)  
[www.aandacertifications.com](http://www.aandacertifications.com)

## Economics of San Diego

Alan Gin, Professor of Economics University of San Diego  
Thursday, May 8, 2014 from 5:30 - 7:30 PM

Elijah's Restaurant, 8861 Villa La Jolla Dr., 92037

Alan Gin is Associate Professor of Economics at the University of San Diego. He received a Bachelor of Science degree in Economics from California Polytechnic State University at San Luis Obispo, and his Master's of Arts and Ph.D. degrees, both in Economics, from the University of California at Santa Barbara. Professor Gin came to the University of San Diego in 1988, after having previously taught at Loyola Marymount University and the University of California at Santa Barbara. His work experience includes stints with the Community Development Department of the County of Fresno and the Public Works Department of the City of Oxnard.

Professor Gin is one of the affiliated faculty members of the University of San Diego's Burnham-Moores Center for Real Estate. His other research interests include local public finance, urban transportation, and the economy of San Diego. On the latter subject, he is best known for developing and publishing the University of San Diego's Index of Leading Economic Indicators for San Diego County, a monthly report on the outlook for the local economy. Professor Gin's insights on the local economy have made him a popular source for interviews, and he has given over 1,000 interviews to local and national media sources. He has been quoted in the San Diego Union-Tribune, the Wall Street Journal, the New York Times, the Los Angeles Times, the San Diego Daily Transcript, the San Diego Business Journal, Newsweek, and other publications. He has also been interviewed on KPBS, KFMB, KOGO, KSDO, and KCEO radio, and has made appearances on KFMB, KGTU, KNSD, KUSI, KSWB, and XETV television.

In addition to studying the local economy, Professor Gin also has an interest in the business environment of Asia in general and of greater China in particular. He is currently a member of the Advisory Board of the Asian Business Association of San Diego and sits on the Board of Directors of the Hong Kong Association of Southern California (San Diego Chapter). He has taught in the University of San Diego's Study Abroad Programs in Hong Kong and Beijing/Shanghai, and has traveled extensively in the region.

[RSVP at www.imasd.org](http://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](mailto:Melissa.Thornton@CalCPA.org).

## Campus Ambassador Program

Are you an outgoing and social undergraduate student studying finance or accounting? Are you looking to increase your professional network? Are you involved with campus accounting, finance, business clubs or honor societies on campus? Are you eager to share great events, career resources and scholarship opportunities with your peers? If you answered yes to any of those questions, the CalCPA Campus Ambassador position is perfect for you.

If you are interested in learning more about the Campus Ambassador program, contact David Lo at (818) 546-3559.

## Upcoming Conferences

### School Districts Conference

May 12 Hyatt Regency - Sacramento & Webcast

### Governmental Accounting & Auditing Conference

May 13 Hyatt Regency - Sacramento & Webcast

### Not-for-Profit Conference

May 20 Westin Los Angeles Airport

May 21 Grand Hyatt San Francisco & Webcast

### Estate and Trust Conference

June 12 Burbank Airport Marriott & Convention Center

June 13 Grand Hyatt San Francisco & Webcast

### Entertainment Industry Conference

June 19 Hyatt Regency Century Plaza Hotel & Webcast

## Onsite Learning

Bring an Education Foundation Program Directly to your Organization

It's convenient, cost-effective and most importantly – a powerful educational experience! Whether you are looking to fill regulatory requirements, stay current with annual updates, introduce trending topics or delve into specific training needs, Onsite Learning provides a personal group learning environment where you can raise questions and have discussions that are directly related to your business.

## Subscribe to the San Diego Chapter Bulletin

[http://feedburner.google.com/fb/a/mailverify?uri=SanDiegoChapterBulletin&loc=en\\_US](http://feedburner.google.com/fb/a/mailverify?uri=SanDiegoChapterBulletin&loc=en_US)



Strong leaders in strategic positions are key to CalCPA's continued success. CalCPA Leadership Institute is a five-day program designed to teach members skills that will make them better leaders and managers. Participants will grow as volunteer and business leaders as they focus on improving leadership behavior, as well as critical thinking and management skills. Read what graduates have to say.

The California CPA Education Foundation and CalCPA underwrite the costs of the program except for a small administrative fee of \$149 that is responsibility of the individual participant. Travel expenses are also the responsibility of the attendee.

Qualified candidates will be members who have the greatest potential for fulfilling future leadership roles at CalCPA.

## 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](http://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](http://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](mailto: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](http://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](http://ThisWayToCPA.com/SignMeUp)



## Board Functions

The CBA's mandate is to regulate the accounting profession for the public interest. The CBA establishes and maintains standards of qualification and conduct within the accounting profession, primarily through its authority to license. The CBA's enabling act is found at section 5000 et seq. (Accountancy Act) of the Business and Professions Code (BPC), and the CBA's regulations appear in Title 16, Division 1 of the California Code of Regulations (CBA Regulations).

The CBA has the authority to license and discipline not only individuals and partnerships but also CPA corporations. As accounting practitioners, the CPA and the Public Accountant (PA) are sole proprietors, partners, shareholders, and staff employees of public accounting firms. They provide professional services to individuals; private and publicly-held companies; financial institutions; nonprofit organizations; and local, state, and federal government entities. CPAs and PAs also are employed in business and industry, in government, and in academia. The CBA performs its consumer protection mission for many stakeholders, including:

- Consumers of accounting services who require audits, reviews, and compilations of financial statements, tax preparation, financial planning, business advice and management consultation, and a wide variety of related tasks.
- Lenders, shareholders, investors, and small and large companies who rely on the integrity of audited financial information.
- Governmental bodies, donors, and trustees of not-for-profit agencies, which require audited financial information or assistance with internal accounting controls.
- Regulatory bodies such as the Securities and Exchange Commission, the Public Company Accounting Oversight Board, the Public Utilities Commission, and federal and state banking regulators; and local, state, and federal taxing authorities.
- Retirement systems, pension plans, and stock exchanges.

Current law mandates that the CBA consists of 15 members, seven of whom must be CPAs, and eight of whom must be public members, not be licensed or registered by the CBA. The Governor appoints four of the public members and all seven licensees. In appointing the seven licensees, the Governor must appoint members representing a cross-section of the accounting profession, with at least two members representing small public accounting firms. A small public accounting firm is defined as a professional firm that employs a total of no more than four licensees as partners, owners, or full-time employees in the practice of public accountancy. The Senate Rules Committee and the Speaker of the Assembly each appoint two public members.

## Uniform CPA Examination

Prior to applying for a CPA license, you must pass the CPA Exam developed by the American Institute of Certified Public Accountants (AICPA). The AICPA is a professional organization of CPAs consisting of members in public practice, industry, government, and academia. The AICPA's Board of Examiners write and grade the examination, as well as ensure the continued validity and reliability of the exam; however, the CBA contracts with the National Association of State Boards of Accountancy (NASBA) to administer the exam. In addition to delivering the examination, NASBA also collects fees related to the administration of the exam, and provides special accommodations to candidates with disabilities. You can schedule and take the CPA Exam at various Prometric testing centers throughout the United States and its territories.

The CPA Exam is a four-part, computerized exam, which tests auditing and accounting knowledge areas and skills that are necessary for entry into the profession and are essential for practice as a CPA. You must pass all four sections of the examination prior to applying for licensure in any state. The following briefly describes each section:

- The Auditing and Attestation (AUD) section covers knowledge of generally accepted auditing standards and procedures and the skills needed to apply them in auditing and other attestation engagements.
- The Business Environment and Concepts (BEC) section assesses candidates' knowledge of a CPA's professional responsibilities and the legal implications of business transactions, particularly as they relate to accounting and auditing.
- The Regulation (REG) section evaluates knowledge of principles and procedures for federal income, estate, and gift taxation, managerial accounting, and accounting for governmental and not-for-profit organizations.
- The Financial Accounting and Reporting (FAR) section appraises knowledge of generally accepted accounting principles for business enterprises, including financial accounting concepts and standards and their application in public accounting engagements.

For additional information on the CPA Exam structure and content, including sample questions and a tutorial, please visit the CPA Exam website at [www.cpa-exam.org](http://www.cpa-exam.org). The CBA does not provide study aids for the CPA Exam.

## Padres and National University announce multi-year partnership

**National University becomes exclusive higher education partner of the San Diego Padres**

SAN DIEGO - The San Diego Padres and National University today announced a new multi-year partnership, making National University the exclusive higher education partner of the San Diego Padres, and adopting the Padres as National University's home team.



"We are excited to welcome another wonderful San Diego-based partner, National University, a not-for profit institution, to the Padres family," said Padres President & CEO Mike Dee. "National University is dedicated to making lifelong learning opportunities accessible to everyone. Its support of this community, including the substantial military population, aligns perfectly with the commitments of our organization."

"As a non-traditional University, serving working professionals with careers and families, this is an opportunity to offer them a home sports team," said National University President and Chancellor of the National University System, Dr. Michael R. Cunningham. "With 28 campuses within Major League Baseball's Western Division, the partnership provides the majority of our 30,000 students and over 140,000 alumni, a wonderful way to build community."

The multi-faceted partnership includes the Padres' Military Scholarship Program presented by National University, which will provide assistance to military students each year. Padres players, coaches and executives will make regu-

lar guest appearances at National University events, interacting with current and prospective students, as well as faculty and staff. In addition, during each year of the partnership, a Padres player, coach, alumni or front office executive will take a National University class.

As part of the agreement, National University will be the presenting partner of an annual Teacher Appreciation Night at Petco Park, honoring San Diego county teachers who make a difference in the lives of our local youth. This year, Teacher Appreciation Night will take place on Friday, May 2. In addition, all fans who attend the game against the Giants on Saturday, July 5, 2014 will receive a Padres sports bag presented by National University.

As the exclusive higher education partner of the Padres, all National University students, faculty and staff will also be able to access season-long ticket savings through a special discount program, and each year the Padres will host hundreds of guests for a special National University night at the ballpark.

Coinciding with the partnership announcement today is the debut of National University's interim signage on the Western Metal Supply Co. rooftop. The signage will remain in place until mid-season, when a new, iconic National University Picnic Terrace sign will be installed above the home and away bullpens. This will be one of the largest signs visible inside the seating bowl.

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## The Bright Lights of Local Government

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. **Supervisor Ron Roberts** will discuss what the future has 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 of San Diego and simulcast online.

**Register for this event at:** [www.NU.edu/SOBM-Events](http://www.NU.edu/SOBM-Events)



## Using ERP Systems to Teach Accounting at San Diego State University

*Nancy Jones, CMA, AIS Faculty*

Academics sometimes argue the efficacy of teaching accounting concepts without exposing students to practical applications and the tools/systems used in the business world. At the same time, industry partners often express the desire to hire graduates who have had hands-on experience with large-scale, integrated enterprise systems (ERPs) such as SAP. Many business professionals emphasize the need for at least a passing knowledge of ERP when starting out in accounting at a firm so that time is spent on doing one's job versus learning the system. The need to provide students with both theoretical/textual content and hands-on experiences with software and other technological tools of the trade is essential. Many universities struggle to provide this experience for students. SDSU, on the other hand, is fortunate to be part of the SAP University Alliances which gives our students the opportunity to experience world class software as it applies to topics presented in accounting classes.



Students are first exposed to SAP in both the undergraduate and graduate Accounting Information Systems (AIS) classes where they explore typical business transaction cycles, the relationships between business functionality and accounting records, built-in data entry controls, and system-enforced segregation of duties. In addition, students are given the opportunity to further explore system authorizations as defined by the roles and profiles in SAP user security. Lastly, students create a visualization of business data using SAP Crystal Dashboard as an introduction to business intelligence and reporting concepts.

Moreover, the following masters level accounting courses use SAP to illustrate and enforce assimilation of accounting concepts: ACCTG 621 (Accounting Information Systems), ACCTG 673 (AIS Development), and ACCTG 675 (Seminar in AIS Audit and Control). All three of these courses are part of the AIS track in the MS-Accountancy program (MSA) at the Charles W. Lamden School of Accountancy.

"AIS Development" builds on the introductory AIS course and expands the students' understanding of business and accounting intelligence concepts by using SAP Business Objects. One of the class assignments asks the students to data mine for potential fraud. Another is a simple report creation using SAP Crystal Reports. An additional opportunity to differentiate their skill sets is presented at the end of the semester when students are given assignments to illustrate how an integrated system is put together and the internal controls set up. We have the students configure the enterprise structure and the financial and managerial accounting portions of the SAP ERP system. From this challenging activity, students learn not only about systems, but also about problem solving.

Last semester, the "Seminars in AIS Audit and Control" class used SAP's cloud solution, Business ByDesign, to complete four mini-audits examining configuration of the system, access controls, employee authorizations, and month-end procedures. Upcoming semesters will use other aspects of the SAP system for audit "practice".

Our students often find the SAP assignments challenging. Most find the SAP assignments rewarding, if not during the semester, later on when they can apply the learned skills in their careers or when an employer chooses them for a job because they have worked in SAP.

### **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.



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>

## UCSD - Undergraduate Accounting Society

The Undergraduate Accounting Society (UAS) at UCSD is a student driven organization that helps students, peers, and curious individuals expand their knowledge of the accounting field. We strive to provide students with the tools necessary for a seamless transition into the professional world by focusing on three main areas as an organization:

### ***Mentorship***

Learn directly from a broad range of accounting professionals and UCSD Alumni. Through the establishment of the Mentorship Program, UAS mentees receive valuable guidance and professional advice on recruiting, resumes, networking, and professionalism in order to gain insight into the accounting profession. The opportunity to learn from UCSD/ UAS alumni gives mentees the resources to learn from a mentor who has been in their position in the past and who are now leaders in their respective industries. Several social events are organized throughout the quarter for the Mentorship Program in order to ensure a strong connection between mentor and mentee. As the program expands, a greater amount of personal and lasting professional connections are formed every year.

### ***Leadership***

We aim to develop future leaders in the accounting profession by holding professional development workshops and creating leadership opportunities. Firms and companies are not only looking for book-smart students, but also active, well-balanced leaders in school.



UAS members have the opportunity to get involved with UAS by applying for an executive board member position or joining one of our committees.

### ***Community***

UAS invests in community to ensure a better environment for future generations. We encourage our members to give back to our community by participating in Philanthropy events such as the VITA program. This year we have chosen to support The Make A Wish Foundation by raising money through events such as Bowling for Wishes and Dining for Cause. We also have fundraising events and socials to help raise money for UAS events and build a stronger community of UCSD accounting students.

Join us in future UAS events. They are open to students of all majors!

May 7th @ 7:30pm

May 21st @ 7:30pm

May 27th @ 5:00pm

Forensic Accounting with Ernie Cooper

Last GBM of the quarter

Annual Accounting Summit



## Ten Job Search Rules to Break

### 1. Follow the defined process.

The defined recruiting process is broken. Black Holes are great in space, and horrible on a job search. Many job-seekers have trouble stepping out of the Good Little Rule-Following Job Seeker persona. If they can do that, they'll be unstoppable!

We've been trained since childhood to do what we're told to do. The Black Hole will eat your resume and shred its atoms, but people keep pitching resumes into gaping recruiting portals anyway. Don't do it! Reach your hiring manager directly with a Human-Voiced Resume™ and Pain Letter™ instead.

### 2. If you know someone in the company, give that person your resume and tell them to give it to the hiring manager.

A job search, like any marketing campaign, makes use of channels. Your friend inside the company might be a tremendous channel for your job search, or a horrible one. The question is "How well does your friend know the hiring manager?" If your friend does know him or her, you're in great shape. Otherwise, your friend carrying your resume in the door is just a side entrance to the same Black Hole you were trying to avoid.

Choose the strongest channel for your job search: an intermediary friend, the direct approach via Pain Letter, or a third-party recruiter. Don't assume that your in-house friend is your best job-search conduit.

### 3. Use a traditional zombie-style resume and cover letter.

You're not a zombie. You're a human, switched-on and ready for action, so don't brand yourself using zombie language like "Results-oriented professional with a bottom line orientation!" (Ropwablo for short.)

You can write a resume that sounds like you, and you'll make a stronger impression if you do. Forget the old-fashioned cover letter and write a compelling Pain Letter instead.

### 4. In your overture to employers, emphasize the way your background matches the job spec.

You know that a written job spec has as much in common with the actual job as I have in common with Genghis Khan. Forget the tedious and delusional job-spec bullets and focus on the pain behind the job ad.

### 5. Spend most of your energy applying for posted jobs, and do so online.

If you want to destroy your mojo in the first two weeks of your job search, spend all your time online hunting for positions to apply to. Then, toss resumes into Black Holes and pretend that someone is going to get back to you. You'd be better off putting a stack of paper resumes on the passenger seat in your car and driving down the freeway with the window open. In that case, one of your resumes might land on a hiring manager's desk by chance.

If you want a job rather than a boring daytime activity, step away from the Black Hole and take a more active role in your job search.

Split your job-search time three ways into three equal parts: one-third of your available time and energy will go to responding to posted job ads, one-third of it will be spent reaching out to target employers whether or not they have jobs posted, and the final one-third of your time and energy will go to networking.

### 6. Use your networking time and energy letting people know about your job search, your specific skills and how each friend can help you.

Your job-search networking is not a hunt for jobs to apply to. It's a mojo-building, introduction-generating exercise instead. Use your networking to coach your friends on the issues they're dealing with (nothing grows mojo better than coaching someone else) and to get their moral support in return.

When people get unadvertised jobs through networking – and people do that every day – it's because they focused on the relationship, not the transaction.

### 7. If you're asked to report your salary history, share every detail going back as far as the employer asks you to.

Are you ready to go work for people who don't trust you? If the employer asks you to verify every salary you've ever earned, the relationship is not off to an auspicious start. Keep your salary history to yourself.

### 8. When the employer asks you to jump, do it.

No employer is ever going to love you more than they do just before they make you a job offer. Don't be a doormat on your job search. A new job is essentially an extended consulting gig, so manage the process the same way you would if you were proposing a consulting assignment to a new client. Don't climb over every pile of broken glass they put in front of you. If you show up as the most compliant, docile candidate in the bunch, don't expect to be able to argue for your strategic value later in the process.

### 9. Don't bring up the topic of salary – let the employer bring it up.

We demolished this bad advice over here.

### 10. Do whatever you need to do and say whatever you need to say to get the job.

When you agree to play a part to get a job, you've made a deal with the devil. As tempted as you may be to bite your lip when you're frustrated with a hiring process, don't do it. If you have to take a survival job to pay the bills, take it! Don't swap your integrity for a paycheck from people who don't even see, much less value, the real you.

Remember that only the people who get you deserve you. The faster you say "No thanks" to the wrong opportunities, the faster the right ones will roll in.

Liz Ryan, Forbes, March 26, 2014

Contact the Publisher for Advertising Rates: [JEllis@AccountingCircle.org](mailto:JEllis@AccountingCircle.org)

# 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](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.

## 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.AICPA.org](http://www.AICPA.org)

[www.aaahq.org](http://www.aaahq.org), American Accounting Association

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

[www.COSO.org](http://www.COSO.org), Internal Control focus

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

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

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

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

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

[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

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## 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](mailto:TFrancl@AccountingCircle.org).



**A frozen, saturated sponge in a bag makes an icepack that won't drip all over when it melts**

## 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 Journal *Entry*

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