

BRANDED CONTENT

NOVEMBER 13, 2023



LOS ANGELES BUSINESS JOURNAL

TOP 100

★ ACCOUNTANTS ★

2023

LA'S ACCOUNTING CLASS OF 2023

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Letter from the Publisher



The Los Angeles Business Journal was proud to host our second annual Top 100 Accountants Awards and celebratory event on the evening of November 8th at InterContinental Los Angeles Downtown. This exciting event shone the spotlight on the region's outstanding accounting community by recognizing Los Angeles' top 100 professionals for their achievements, community involvement and impacts on the profession. In addition, we also presented several specialty awards to those who continue to excel in profession in unique and impactful ways.

Considering the fact that the Los Angeles region has long been known for its status as a hub for fiscal and financial thought leaders, being a standout in that field is particularly impressive.

The 100 accountants listed throughout this section have demonstrated exceptional legal skill and achievements across the full spectrum of responsibility, exemplary leadership and contributions to the Los Angeles community at large.

In the following pages we share biographical information on these financial stewards and shed some additional light on some of the premier examples of accounting practitioners among us today.

We hope you enjoy this special section, which contains some unique insights on what exactly it means to be a leading accountant in today's business climate.

Best regards,

Josh Schimmels
Publisher & CEO

EideBailly®

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IS NOW EIDE BAILLY

making an impact, together.



Congratulations to **Larry Haworth** on being named a top CPA in Los Angeles by CalCPA and the Los Angeles Business Journal. We are proud to have such talented people on the Eide Bailly team and are excited to combine forces with Bessolo Haworth.

What inspires you, inspires us.
eidebailly.com

Congratulations to Our Alumni, Friends and Supporters Named on the 2023 **Top 100** **Accountants List**

Ivan Axelrod '72
Provident Financial Management

Galina Berkovich '98
Duffy Kruspodin LLP

Alexandra Chernyak '98
Miller Kaplan Arase LLP

Gary Diamond '79
Fishman Block + Diamond LLP

Robert Gaby '81
RKL eSolutions LLC

Mara Garcia '13
Phonexa

Jan Goren '73
Citrin Cooperman Advisors LLC

Howard Grobstein '94
Grobstein Teeple LLP

Martin Hughes
Moss Adams LLP

Robert Hymers '06, M.S. '09
Pinnacle Tax Services & Consulting LLC

Shawn Litchfield '03, M.S. '11
Rhodes & Litchfield LLP

David Papotta '98
Perry Hay LLP

Jillian Phan '94
Meloni Hribal Tratner LLP

Rick Schenkel '78
Sobul, Primes & Schenkel

Ronald Stone
Retired Professor of Accounting, Nazarian College

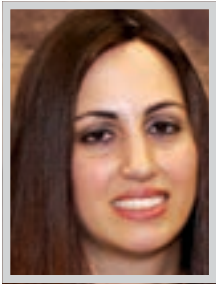
Carol Suruki Carmany '91
Moss Adams LLP

Norm Tamkin '87
Holthouse Carlin & Van Trigt LLP

Marc Wolf '79
CohnReznick LLP

*We are a proud sponsor of the Los Angeles Business Journal's
Top 100 Accountants Awards.*

*The David Nazarian College of Business and Economics is redefining
progress, with students, business leaders and educators leading the
charge in building a stronger, more inclusive tomorrow.*



LIMOR AMRANI
Senior Manager
Manela and Company, APC

Senior manager at Manela and Company, Limor Amrani holds a master's in business taxation from USC as well as a BA from UCLA. Her clients are primarily high net worth families with complex tax structures. Amrani also provides extensive research support in the field of criminal and civil tax controversy. As a proud mother of four children, she has successfully navigated raising a family while helping her clients as well as the community with property tax exemptions for schools and synagogues.

Amrani also mentors younger accountants in the community. She also assists over a dozen nonprofit schools, synagogues and institutions with property tax exemption matters. Her plans include teaching accountants and mentoring students from underprivileged backgrounds. Her guidance is sought after by her community as an example of someone who maintains a progressive work life balance.



STAN ARUTTI
Partner
gish SEIDEN LLP

With an unwavering commitment to excellence, Stan Arutti has consistently proven his exceptional skills and dedication to the field. He has orchestrated remarkable transformations within our organization and the clients he serves. Through innovative financial strategies and meticulous analysis, Arutti has been instrumental in optimizing his clients' finances, resulting in substantial cost and tax savings and increased profitability.

Arutti's pioneering initiatives, such as implementing cutting-edge accounting software and developing streamlined reporting procedures, have revolutionized his clients' financial management processes. Beyond his contributions to gish SEIDEN, Arutti actively engages in professional development, regularly sharing insights and expertise through industry seminars and thought leadership. Arutti is not only an accomplished professional but also an ardent advocate for positive change. Through his extensive mentorship relationships, he has selflessly guided aspiring accountants in navigating the intricacies of the industry, empowering them to achieve more in their careers.



SALLY AUBURY
Lead Partner, Woodland Hills Office
SingerLewak

With over 30 years of experience in public accounting, Sally Aubury is a well-respected figure in her field. Her expertise lies in conducting audits, reviews and mergers and acquisitions for public and private companies. Before joining SingerLewak in 2000, she worked in the United Kingdom and audited resident companies and subsidiaries of US companies in the high-tech and manufacturing industries. Aubury has been recognized for her exceptional work, including being named one of the "Top 25 CPAs in the Valley" by the San Fernando Valley Business Journal. Additionally, she received the "40 under 40" award.

Aubury is also in charge of SingerLewak's SL Cares program, which focuses on community engagement and impact. At SingerLewak, the team members believe in actively making a positive impact in the communities where they live and work. Aubury and team support the firm's employees by offering resources, tools and opportunities to give back.



IVAN AXELROD
Chief Operating Officer
Provident Financial Management

Ivan Axelrod is a managing director of Provident Financial Management. He is currently the chief operating officer and has held this position since joining the firm in 1996. He is responsible for the day to day management of the firm and oversees the firm's Tax Department, Internal Accounting, Human Resources and Information Technology departments.

Axelrod has held leadership roles over the past 15 years with Provident Financial Management from 1997 when the firm was sold to American Express through its current ownership structure. As chief operating officer, he maintained a business environment that allowed the firm to meet its financial reporting requirements as well as expanding the firm that at one time operated five offices throughout the United States. He is a graduate of California State University Northridge (CSUN) with a Bachelor of Science in Accounting and began his 18 year career with Laventhol & Horwath in 1972.



KATHERINE BALL
Director
PwC LLP

Katie Ball is an Asset & Wealth Management (AWM) director at PwC LLP who leads a number of the firm's key AWM clients based in Los Angeles. It is through her hands on approach that she has made an impact not only to her client teams, but also across the sector within Los Angeles in terms of managing issues, formulating innovative ways to approach audits and perhaps just as importantly, providing mentorship and advice to the firm's less tenured staff.

In addition, Ball has also contributed to various charitable organizations. Among the good causes Ball has supported over the years has been Chrysalis, and she is a mentor to many of the PwC alumni who come to her for advice, many of whom are diverse and/or women. She is also dedicated to expanding opportunities in the marketplace for others and helping individuals develop skills for the workforce.



TOM BARRY
Managing Partner
GHJ

Tom Barry is the managing partner at GHJ, headquartered in Los Angeles. A global leader in the accounting industry, he is a mentor and key advisor to his colleagues and clients. As managing partner, Barry has been essential in transforming GHJ into a modern firm while remaining true to its culture and values. In the past three years, he opened the doors to GHJ's new headquarters, oversaw an award-winning firm rebrand campaign, welcomed the addition of a San Jose office and launched GHJ Foundation.

Barry has taken a unique stance on work-life balance by committing that GHJ will remain a hybrid firm at a time when many companies are forcing employees back to the office. This strategy is in line with the launch of GHJ's Market Hubs across the nation and commitment to hiring where the talent is rather than where an office is.



CalCPA would like to extend our congratulations to all the honorees of the Los Angeles Business Journal's Top 100 Accountants Award. Thank you for all that you do for the businesses in the Los Angeles area and the state of California.

Congratulations to the Top 100 Accountants for your achievements this year.

Limor Amrani
Stan Arutti
Sally Aubury
Ivan Axelrod
Katherine Ball
Tom Barry
Tyson Beem
Galina Berkovich
Benson Berro
Walt Brasch
Cheryl Calhoun
Catherine Catherine
Alexandra Chernyak
Steve Chhuor
Kevin Conner
David Cox
Nicole Cox
Steve Cupingood
Tayiika Dennis
Gina DeRosa
Josh Diamond
Gary Diamond
Van Gerard Dichoso
Nathan Dick
Kerra Diener

Scott Donnelly
Adam Eisen
Frances Ellington
Christian Esquivias
Donna Feder
Corey Fischer
Steven Fishman
David Fractor
Robert Gaby
Tony Gales
Mara Garcia
Pete Gautreau
Aza Ghazaryan
Richard Giedlin
Jan Goren
Howard Grobstein
Jamie Hallatt
Keith Hamasaki
Jennifer Hang
Coral Hansen
Georgina Harris
Larry Haworth
Martin Hughes
Robert Hymers
Cathy Hyodo

Albert Jang
Marijane Kantzabedian
Miriam Kaplan
Sue King
Elaina Kogan
Jonathan LaMantia
Harry Lin
Amy Lipshy
Shawn Litchfield
Charity Manley
Gabriel Marquez
Matthew Martin
Sean McFerson
Karen Miessner
Michael Milam
Andrew (Andy) Mintzer
Shazia Moola
Natalie Murvin
Charles Osaki
David Papotta
Mark Pariser
James Parks
Ashok Parmar
Jillian Phan
Mac Ratke

Miles Remer
Rony Rodriguez
Lori Roth
Joseph Rust
Rick Schenkel
Lewis Sharpstone
Liel Shemtov
Jing Shen
Ting Song
Michael Spindler
Cory Stigile
Ronald Stone
Carol Suruki-Carmany
Norm Tamkin
Fred Tan
Cheryl Teeter-Balin
Kirk Thorell
Jonathan Wald
Benjamin White
Tara Wilson
Donella Wilson
Marc Wolf
Aric Wong
Jason Zayon
Greg Zelenay



TYSON BEEM

CEO
Gelfand, Rennert and Feldman

As the CEO of Gelfand, Rennert and Feldman, Tyson Beem is not only responsible for maintaining significant client relationships but also for the firm's growth and collaboration across all offices both in the US and the UK. He continues to participate in local college recruiting to open business management and royalty accounting employment opportunities to recent college graduates.

Beem joined the Los Angeles office of GR&F in 1998 shortly after graduating from the University of Southern California. He obtained his CPA license in 2003 and was named a partner in 2012. With a diversified roster of clients including directors, producers, actors, writers, composers, recording artists/performers, singer/songwriters, athletes, influencers and executives, Beem encourages long term financial independence and success through tailored day-to-day transactional needs, foreign and domestic tax planning, tour accounting, asset acquisition and business growth.



GALINA BERKOVICH

Partner
Duffy Kruspodin, LLP

CPA Galina Berkovich has been in the accounting field for over 30 years providing tax and planning advice for small-and middle-market privately held companies in a wide range of industries that includes entertainment and sports, professional practices, and manufacturers' representatives. She also serves high net worth individuals and clients with international affiliations and reporting requirements.

Berkovich is known for identifying significant opportunities for tax savings, her aim is to guide clients towards their financial goals by trying to figure out new and more efficient ways to help make their day-to-day task of operating their businesses more effective and hopefully create a more viable work / life balance. She is passionate about employee retention, training and engagement in the firm and profession. Over the years she has been fortunate enough to have great mentors, so she too enjoys helping the next generation of accounting professionals.



BENSON BERRO

Tax Partner
KPMG LLP

Benson Berro is a seasoned tax professional with over 27 years of experience serving the media and entertainment industry and serves as KPMG's US tax industry leader for media and entertainment. Berro leads integrated teams of KPMG tax professionals providing tax advisory and compliance services to clients ranging from publicly traded multi-nationals to private equity owned and closely held clients primarily in the media, entertainment and technology industries, with a strong focus on clients engaged in the production and distribution of content.

Berro has extensive experience with the various federal, state and foreign tax and investment incentive regimes for content production. He is the co-author of KPMG's Film Financing and Television Programming: A Taxation Guide, and instructor at KPMG's national tax training courses. In addition, he has served as a moderator of panels at the American Film Market's Film Finance Conference.

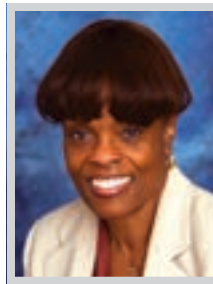


WALT BRASCH, JR.

Managing Partner, El Segundo Office
Prager Metis

Walt Brasch, Jr. is the managing partner of the Prager Metis' El Segundo office and serves as the partner-in-charge of the Public Company Audit Practice. He has over 20 years of experience in the accounting industry and specializes in audit and advisory services for public and private companies. His expertise with SEC regulation and reporting compliance, including IPO transactions and debt issuances, has helped clients in the following sectors retail and consumer products, hospitality, manufacturing and technology companies. He has the capabilities to identify and capitalize on new business opportunities and develop cross-selling and relationship-focused strategies, advising clients at a regional and national level.

Brasch prides himself on his ability to establish high-level relationships with key decision makers. He has an inclusive leadership style, encouraging employees to share ideas, discuss issues and participate in decisions impacting the workplace and region. He has also completed a two-year assignment in Paris.



CHERYL CALHOUN

Managing Director
CBIZ, Inc.

Managing director at CBIZ MHM Los Angeles, Cheryl Calhoun brings more than 30 years of experience and expertise to all facets of the entertainment industry. She represents talent, production companies, entertainment service companies, media service companies, publishing companies and executives in varied tax and business matters.

Calhoun is also a co-leader of CBIZ's Multi-Family Office and Virtual Family Office Practices. In addition, she specializes in assisting not-for-profit organizations – combining her talent for business and tax issues with her desire to contribute and support causes in the community. Some of her most successful career accomplishments have come to fruition in the last few years. She is actively involved as a coach in CBIZ's Emerging Managing Director Academy and is working hard to shape the future of the company through its up-and-coming leaders.



CATHERINE CATHERINE

Partner
Armanino LLP

As a business manager/CPA, Catherine Catherine serves as her clients' personal CFO, helping manage their day-to-day financial operations and providing an oversight function for their financial universe. Catherine provides family office and business management services to high-net-worth individuals and families as well as entertainment professionals.

Catherine's specialties include business management, entertainment accounting, family office services, cash management and financial planning, tax planning, book-keeping/check writing, payroll, budgeting, business entity formation, estate planning and general ledger software consulting. Catherine previously spent 11 years at RBZ, LLP, which merged with Armanino effective August 1, 2015, becoming the largest independent accounting and business consulting firm based in California. Now a leader within Armanino as COO of the Business Management practice and a member of the Transformation and Practice Excellence team, Catherine joined the firm as the second employee working in the Business Management practice and remains a critical team member.



Outstanding leadership. Exceptional results.

At KPMG, we never underestimate the power of dedicated people. That's why we want to recognize Benson Berro, Sue King, and Charity Manley for their outstanding contributions in accounting. You've exceeded expectations. And made a positive impact in the lives of so many.

kpmg.com/us





ALEXANDRA CHERNYAK

*Partner, Auditing, Accounting
Miller Kaplan*

With more than 20 years of public accounting experience, Alexandra (Alex) Chernyak continues to demonstrate an unparalleled level of expertise in navigating the complexities of federal and state tax regulations. Over the course of her career, Chernyak has focused on serving a multitude of areas within public accounting, primarily on larger, more complex labor organizations and employee benefit plans. Upon joining Miller Kaplan, Chernyak's expertise has ranged from traditional audit and accounting services to managing Department of Labor reports, Federal and State information returns. What truly sets Chernyak apart is her ability to communicate, solve complex tax matters and break down intricate tax codes and guidelines for clients, empowering them to make informed decisions.

Chernyak's meticulous attention to detail and commitment to accuracy have been indispensable assets to Miller Kaplan, and she has applied these values to developing and training new staff as well.

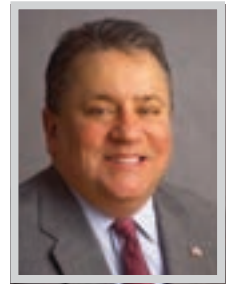


STEVE CHHUOR

*Director, Assurance and Advisory
KROST*

Steve Chhuor has become a shining star in the accounting industry, largely thanks to his unwavering dedication. His passion for helping and training others exemplifies true leadership. Always putting his team first, he inspires and mentors countless individuals, shaping their careers with his wisdom.

Chhuor serves as is an assurance & advisory director at KROST. As a trusted advisor with over a decade of experience, he specializes in audit and business advisory services to emerging and middle-market companies in areas such as technical GAAP accounting implementation and process improvement. Further, he has expertise in many industries, including manufacturing and distribution, real estate and construction, financial services, digital media, restaurants, hospitality, not-for-profit organizations and employee benefit plans. He is recognized as a thought leader on business and accounting issues and also sits on the Professional Advisory Board for Accounting Curriculum at Pasadena City College.



KEVIN CONNER

*Managing Director
Conner Advisory Group*

In addition to being a licensed CPA, Kevin Conner maintains expertise in turnaround and restructuring and business valuation, tax planning and compliance services, he has worked as an expert witness and in forensic accounting and has represented clients before the IRS or other taxing authorities. For client organizations he can provide outside CFO services, and make important recommendations in cash management, revenue enhancement and increasing the bottom line.

Part of Connor's allure is his extensive background. He has held senior management positions and board positions in both privately held and publicly traded companies. He is transparent in his interactions, always measured in his approach. He co-founded Conner Advisory Group in 1991 and currently is the managing director. He now has more than 30 years helping clients through significant change and strategic planning to make the most appropriate financial and management decisions.



DAVID COX

*Partner
Duffy Kruspodin, LLP*

David Cox is a tax partner in the Woodland Hills office of Duffy Kruspodin. He has over 30 years of experience in public accounting serving privately held companies and high-net-worth individuals. He provides a wide range of tax services such as tax consulting, compliance, research and tax planning. He also has ample knowledge in partnership taxation with a focus on the business and compliance needs of limited liability companies.

Cox frequently consults with families of multi-generational wealth to help them navigate the federal and state income tax challenges that relate to closely held business interests, inherited wealth and transfer tax matters. He has served clients across sectors including those in commercial and residential real estate, entertainment, professional services and manufacturing & distribution. He is a member of the firm's Real Estate, Trusts and Estates and Wealth Management practice groups.



NICOLE COX

*Assurance Senior Manager
EY*

Nicole Cox is a senior manager in EY's Real Estate, Hospitality and Construction assurance practice. She has nine years of audit and accounting experience, working with clients in a wide range of industries including real estate, hospitality, retail, asset management and employee benefit plans.

Cox assists clients in capital transactions, including debt and equity offerings, business combinations and asset acquisitions, in addition to required routine SEC filings, such as 10-Ks and 10-Qs. She consults on the appropriate recognition for new revenue streams; the implementation and continued accounting of leases; and the initial recognition and impairment assessment of goodwill and other intangible assets, including customer relationships and trade names. Throughout her career, Cox has supported public, private and emerging companies with 404 internal control audits, including system integrations and migrations, process efficiency and re-design, and initial implementation.



STEVE CUPINGOOD

*Lead Partner, Los Angeles Office
SingerLewak*

Steve Cupingood can help individuals and businesses to create effective tax plans that minimize their tax liabilities while ensuring compliance with the relevant tax laws. Cupingood has extensive experience in advising clients on various business transactions, including buying and selling businesses, and mergers and acquisitions. He can provide guidance on the tax implications of these transactions and help clients to structure deals in a tax-efficient manner.

Cupingood can assist clients in creating tax-efficient estate plans that ensure smooth and efficient transfer of wealth to beneficiaries. He has experience in dealing with complex trusts and estates and can provide valuable guidance on the tax implications of various estate planning strategies. Cupingood has significant experience in advising clients on real estate activities, including buying and selling properties, structuring real estate transactions, and dealing with tax implications of real estate investments.

Talented teams build successful firms.

Our firm's success is driven by our team of talented Tax, Audit, Business Management, and Advisory professionals and rooted in living our core values.

We're fortunate to count **Norm Tamkin** among the team members who make HCVT the firm it is today. We applaud and thank him for his 25 years of service, support, and dedication to our clients, our firm, and the Greater Los Angeles community.

Congratulations on being named to the 2023 *Los Angeles Business Journal* Top 100 Accountants list!

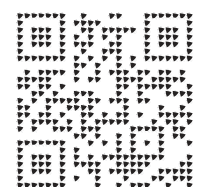


NORM TAMKIN
TAX PARTNER

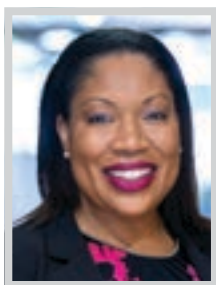
MOVE FORWARD—YOUR WAY—AT HCVT

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- Opportunities for seasoned and early-career professionals
- Make an impact and add value for clients and the firm on day one

For more information, contact Nancy Choi, Director of Recruiting, at nancy.choi@hcv.com or scan the QR code to learn more about careers at HCVT.



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TAYIIKA DENNIS

Principal
CliftonLarsonAllen

Tayiika Dennis has more than 20 years of experience in both public accounting and private industry. She provides audit and tax services for nonprofit organizations with a special focus on social service organizations, arts and cultural organizations and private foundations. Her term as chair of CalCPA has just ended (2022-2023) and she has also served as the Los Angeles Chapter president from 2015-2016. Dennis has played a significant role in the CalCPA community and during her term as chair her goal is to seek new ways to expand the accounting pipeline through enhanced networking opportunities, social gatherings and unique volunteer events by promoting the profession.

Dennis' experience and expertise has inspired many young professionals to continue their paths toward gaining their CPA licenses. Dennis also is associated with the AICPA along with serving as treasurer to Beauty Bus Foundation.



GINA DeROSA

President
Gina L. DeRosa, CPA

Gina DeRosa has played a significant role within CalCPA as well as in the accounting profession. She began her own firm in 1999 and has been heavily involved with CalCPA's Los Angeles Chapter. She served as chapter secretary treasurer, first vice chair and chapter president (2021-2022). DeRosa has a passion for community service focused on serving the homeless population as well as fostering dogs. Her generosity has shown in her work as chapter president as community service was incorporated through events the organization had post-pandemic.

DeRosa encourages students to join the pipeline, participating in mentoring events to help those on their accounting journeys and serving on various committees to better the profession. She also serves as a CalCPA Council member and has served on the Nominations Committee for the state. She heavily participates in the Taxation Committee as well as the Estate Planning Committee. She is also CFP certified.



GARY DIAMOND

Partner
Fishman Block + Diamond

Gary Diamond is a seasoned accounting professional with over 45 years of experience, providing a wide spectrum of high level financial and tax services to his clients. He represents businesses in a variety of sectors, including wholesale, manufacturing, distribution, import and export, real estate, retail, nonprofit, health-care and entertainment.

Diamond specializes in personal and business advisory consulting, which requires analysis of the client's short and long-term goals and then combines analytical and creative strategies to address and achieve these goals. Diamond is not just an accountant or financial advisor; he is a strategic partner who collaborates closely with his clients to turn their dreams into achievable objectives. He empowers his clients to make informed decisions, guiding them toward financial stability and growth which leads to long-term success. Outside his work for the firm, Diamond is involved in a committee for LAJ Health in raising funds for the Jewish Home.



JOSH DIAMOND

Partner
Fishman Block + Diamond

Josh Diamond has 15 years in the accounting profession, serving a diverse array of clients with complex accounting, tax and business needs. He has experience working with partnership taxation, real estate investments and representation in tax audits.

Recognizing that no two clients are alike, Diamond goes the extra mile to understand their specific circumstances, goals and challenges. This approach forms the cornerstone of his client-centric philosophy. Whether it involves crafting innovative tax-saving strategies, providing meticulous financial guidance, or lending a reassuring presence during turbulent tax audits, Diamond consistently places his clients' interests at the forefront. Diamond is a trusted partner who empowers his clients to achieve their financial aspirations. He also serves on the National Leadership Committee for Birthright Israel and as an access board member for AJC. He also serves on tournament committees raising funds supporting Brain Tumor Research with UCLA and Tower Cancer Research, benefiting Cedar Sinai.



VAN GERARD DICHOSO

Partner; CFO; Executive Producer
River Rock Films, LLC

Van Dichoso is a practicing CPA in the entertainment industry, while also a co-owner of River Rock Films, LLC, a television and motion picture production company. Naturally, he is also the company's CFO, overseeing accounting, tax and internal budgets for its films productions, including overseeing the financial aspects of the production itself.

Dichoso first established the CPA firm Dichoso and Company, CPA, Inc. in 2001. The practice then concentrated on small business startups, assisting new business owners in complying with the myriad of ever-changing accounting and tax regulations required from the local, state and federal government levels. The CPA firm now serves a wide variety of individuals and business industries, including Hollywood entertainers and movie producers; and international and multi-state corporations within the industries of manufacturing, retail, beverage & restaurants, and professional services (law firms and medical practices).



NATHAN DICK

Assurance Market Leader, Los Angeles
BDO USA, P.C.

Nathan Dick's expertise in managing complex client portfolios, leading the team amid a global pandemic and providing mentorship to professionals across the firm solidified his reputation and set the standard for local audit and assurance leaders. Dick's entrepreneurial spirit initially drew him to the assurance and audit profession 18 years ago. Starting his career at BDO as an intern, his curiosity motivated him to dive headfirst into the firm's breadth of services and complexities behind each unique sector. Since then, Dick has remained committed to the advancement of LA's accounting industry, setting the bar high for assurance expertise, strategic consulting and company culture.

His remarkable journey from an intern to a market leader is a testament to his operational acumen and ability to develop a thriving practice. His leadership played a key role in the firm's ability to grow its local market share during the pandemic.

LOS ANGELES BUSINESS JOURNAL

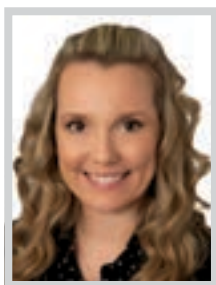
NAMED **BEST** BUSINESS PUBLICATION ...AND MOST BEAUTIFUL



Then again, winning is a habit for us



Awards from the Alliance of Area Business Publishers, the professional association of business journals and other city and state business publications.
Judges are professors at University of Missouri School of Journalism.



KERRA DIENER

Senior Manager
Withum

Known for her dedication to clients, passion for accounting and leadership qualities, Kerra Diener is a senior manager in Withum's tax department with over 17 years of experience. She serves corporate clients with accounting for income taxes, tax planning and tax compliance, and assists multi-national and multi-state business entities including distributors, retailers and wholesalers.

Diener is an exceptional CPA with far-reaching experience. She manages and consults on tax topics for businesses and individuals including state income tax nexus, research and expenditures, 704(b) capital account maintenance, federal and state tax credits, and like-kind exchanges. She also has expertise in federal and state tax examinations, insolvency tax, and planning for debt restructuring, reorganizations and liquidations. Diener is the firm's local 'go-to' expert in many of these areas. Over the last fiscal year, Withum has recognized Diener with multiple awards for moving mountains to complete client projects and deliver exceptional client service.

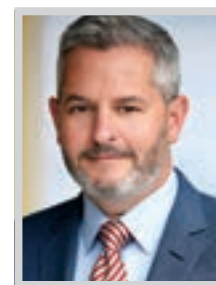


SCOTT DONNELLY

Partner
PDM LLP

Scott Donnelly has over 20 years of experience in the tax field. His specialty is complete tax compliance and consultation as well as participating in various mediations and defend clients in IRS audits. Donnelly is well versed in the financial world from tax, auditing to estate planning.

Donnelly served as CalCPA Los Angeles Chapter from 2016-2017 as well as being an influential member of the Estate Planning Committee and Nominations Committee. He is the current treasurer of CalCPA's Education Foundation Board of Trustees. Scott was President of the CalCPA LA Chapter from 2016-2017 as well as a member of the statewide Estate Planning Committee. He is also a member of the South Bay Estate Planning Council and is currently the chairman of the Harbor Interfaith Services Board of Directors. He has also served on the Board of Directors of H.E.L.P., empowering older adults.

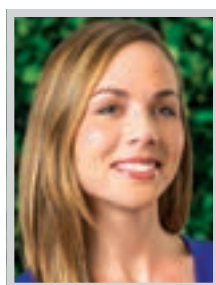


ADAM EISEN

Business Manager
CAVU Business Management

Adam Eisen is a financial professional with over 25 years of experience. He is both a CPA and MBA. Eisen started his career with Arthur Andersen in New York, and has experience in private equity, and also spent time working at CAA before pivoting to businesses management. Today, as a business manager at CAVU Business Management, Eisen provides business management and tax services to his clients who are primarily athletes and entertainers.

Outside of his day job, Eisen volunteers his time with youth sports in the Conejo Valley. He has coached over 15 seasons of Pony baseball and AYSO. He has also spent time volunteering with the Make A Wish Foundation.



FRANCES ELLINGTON

Partner; State and Local Tax Practice Leader
GHJ

Frances Ellington, DBA, is a partner and the State and Local Tax Practice leader at GHJ, a national advisory and accounting firm. Ellington not only has a doctorate in the field, but also has more than a decade of state and local tax expertise with national and Big Four accounting firms and multinational companies. She is regularly consulted on tax concepts by clients, accounting colleagues and the media, from local newspapers to international podcasts.

Ellington identifies state and local tax planning opportunities that will maximize tax benefits and savings for each client. These clients come from a variety of industries, including entertainment and media, manufacturing, retail, technology, transportation and wholesale distribution. In addition to her role as GHJ's state and local tax expert, Ellington serves as a career advisor and mentor for her team of accountants, guiding employees at all levels as they grow in their roles.



CHRISTIAN ESQUIVIAS

Controller
Wound Care Advantage

As the company controller for Wound Care Advantage, Christian Esquivias has been an integral part of the organization, ensuring that financial management is sound and effective. He has consistently displayed exceptional leadership qualities, innovation and analytical skills in managing the company's financial affairs.

One of Esquivias' most significant contributions is his role in the implementation of the company's cost-saving strategies, which has resulted in substantial savings. His expertise in developing budgets, analyzing financial statements and creating financial models has been invaluable to the company. He has also shown a strong commitment to ethical standards in financial management, which has earned him the respect and trust of his colleagues and clients. Moreover, he is a team player who has developed and mentored a highly effective and efficient accounting team. He encourages and supports his team to be innovative and creative in their approach to financial management.

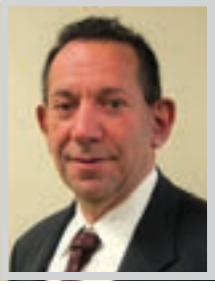


DONNA FEDER

Partner in Charge, Los Angeles
Duffy Kruspodin, LLP

As the partner-in-charge of Duffy Kruspodin's Los Angeles office, Donna Feder, CPA, EA helps oversee the management of the Los Angeles area operations. Additionally, she is a key member of the firm's Executive Committee and leads its Finance team. One of her major initiatives as a member of the Executive Committee, is to foster a culture that is diverse and inclusive while providing an environment that focuses on work-life balance, leadership and empowerment.

In more than 30 years in tax and accounting, Feder has developed expertise in providing taxation planning and compliance services along with business consulting services to closely held businesses and their executives. Her client base includes high-net-worth individuals and their families in diverse industries, including restaurants, franchises, real estate and business management. She also serves several nonprofit clients. Feder specializes in complex tax issues and helps clients manage, preserve and transfer wealth.



COREY FISCHER
Firm Managing Partner
 Weinberg & Company, P.A.

Corey Fischer, CPA, has long been recognized as a top accountant by peers and the public companies he serves because of his technical expertise and high ethical and business standards. Since taking the helm as firm managing partner of Los Angeles-headquartered public accounting firm Weinberg & Company, he has focused on attracting a diversified team of audit professionals who share his goal of technical excellence and of providing exceptional personal service to clients.

Fischer's insistence on excellence, coupled with personal service has resulted in a firm which has earned a top reputation based on the integrity of its audit work. Virtually all new business comes through existing clients or through referrals from trusted advisors. Under his leadership, Weinberg has developed into a CPA firm that has the skill and expertise in assisting companies with their transition to the public markets.



STEVEN FISHMAN
Partner
 Fishman Block + Diamond

Steven Fishman, a partner at Fishman Block + Diamond, has over 45 years of experience specializing in real estate and high net worth tax planning. Fishman expertise extends across a diverse spectrum of tax, strategic and financial planning services. He is a trusted advisor to family office and real estate private equity sponsor clients and specializes in multi-generational wealth transfer, trust and estate tax returns, trust administration, private foundations, private real estate funds and structure planning, and assistance with complex transactions and issues.

Fishman is also very active in the Los Angeles community serving as a past president, and on the board and chair of the HR committee of Stephen Wise Temple, chair of the local executive committee, and National Council member of AIPAC, very active in the pro-Israel political network and Super PAC, board member of the Jewish Federation of Los Angeles, and others.



DAVID FRACTOR
CFO
 ImaginAb

David Fractor is the chief financial officer at ImaginAb, Inc., a pioneering biotech company. Fractor is responsible for the company's internal and external financial reporting as well as working with other members of senior management to raise capital for the company. Additionally, he takes the lead in maintaining the company's corporate governance.

Fractor is also the owner of David Fractor Consulting. Launched in 2003, the company works with companies that have a need for an interim CFO or controller and don't want to pay the high rates associated with other temporary agencies. He has served on the CalCPA Los Angeles Board of Directors since 2020 and is also the chair for the Business and Industry Committee. This group brings together over 100 members in the area to learn about different topics in the CPA profession.

Top performers. Enormous accolades.

Ernst & Young LLP celebrates Mac Ratke, Miles Remer and Nicole Cox for being recognized as Los Angeles Business Journal Top 100 Accountants. There's no limit to what we can accomplish when we strive to build a better working world together.



Mac Ratke
Partner
 Financial Accounting
 Advisory Services
 Ernst & Young LLP



Miles Remer
Partner
 Consulting
 Ernst & Young LLP



Nicole Cox
Senior Manager
 Audit
 Ernst & Young LLP





ROBERT GABY

EVP; Chief Operating Officer
RKL eSolutions LLC

(A wholly owned subsidiary of RKL, LLP)

With 40 years of experience in project and operational management, business solutions design and consulting and public accounting, Robert Gaby works with small to medium sized enterprises as a trusted adviser to architect and implement business solutions to optimize performance and increase organizational agility. As COO and EVP of RKL eSolutions, he works closely with the company's professional service teams to ensure the delivery of relevant world class business solutions and forge long term relationships with customers.

Gaby's areas of specialty include business solution design and implementation; business consulting and advisory services; business process re-engineering; mid-market ERP software selection and implementation; project management; and being a "smart sheet ninja." Outside of his career, Gaby volunteers time serving on various committees and boards of organizations focused on developing leadership and the moral and ethical training of our youth.



TONY GALES

Tax Partner
BPM LLP

Tony Gales is known for his exceptional dedication to increasing the diversity within the accounting profession and his unwavering commitment to widening the pipeline of accounting talent. Gales' visionary efforts have been instrumental in fostering greater inclusivity and representation within the industry. One of his remarkable initiatives involves the development of a groundbreaking program aimed at elevating the participation of Black and African Americans in the accounting sector, specifically focusing on nurturing certified public accountants. This initiative signifies a transformative step towards bridging the diversity gap in the field.

Additionally, Gales' influential participation as a panelist in the White House Initiative on Historically Black Colleges and Universities (HBCUs) demonstrates his national leadership and advocacy. By sharing insights on the pipeline of Black talent in public accounting during HBCU week, Tony actively contributes to the advancement of both individual students and the accounting profession as a whole.



MARA GARCIA

CFO
Phonexa

Phonexa CFO Mara Garcia is known for her exceptional financial acumen, strategic insights and unwavering dedication. She has significantly elevated Phonexa's financial performance throughout her tenure. With a meticulous eye for detail, she's masterfully navigated complex financial landscapes, optimizing budgets and resource allocation. Garcia has also continued to make significant strides with the Forbes Finance Council, all while helping shape strategic partnerships for Phonexa with leading financial institutions like Corpay, Stripe, Tipalti and others.

Garcia's visionary leadership has been instrumental in driving growth and innovation at Phonexa, transforming financial data into actionable intelligence that fuels our technological advancements. Her ability to interpret financial trends and anticipate market shifts has consistently positioned Phonexa ahead of the curve during the economic downturn. Through her prudent risk management and transparent communication, Garcia has fostered trust and confidence among stakeholders, ensuring a robust financial foundation.

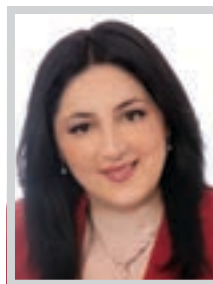


PETE GAUTREAU

Managing Partner
Falcon Wealth Tax

Pete Gautreau has served as a mentor to many aspiring CPAs over the years. He holds the position of primary recruitment director for Falcon Wealth Tax, responsible for presenting career opportunities to students as they contemplate their unique paths within the financial industry. He takes pride in his role as a teacher to his staff. After accumulating numerous years of experience in providing tax and attestation services in his career in public accounting, he has undergone a transformation, specializing as a focused tax planner. His ultimate objective is to maximize tax savings for his clients through the implementation of well-crafted tax strategies.

Following the establishment of a tax plan, Gautreau ensures that his clients gain a comprehensive understanding of the plan's concepts and the advantages it offers. He actively guides them through the execution of the plan, offering his expertise and support every step of the way.



AZA GHAZARYAN

Tax Partner
Withum

Azniv (Aza) Ghazaryan is a member of Withum's tax department and has over 15 years of experience providing tax planning and compliance services for partnerships, high net worth individuals, trusts and not for profit organizations, and serves clients in several industries including real estate, technology, manufacturing, restaurants and professional services. She is committed to providing superior client service and partners with clients in all phases of the business cycle ranging from start-up, rapid growth, to mature companies and business owners seeking exit strategies and other liquidity events.

Ghazaryan started her career as a junior accountant, then morphed into the tax partner heading up Withum's Merger and Acquisition Tax practice, before developing into a business development partner. She has taken responsibility for leading the team through the implications of tax regulation changes. Over the last few years, she has guided the firm's accountants through numerous complex transformations.

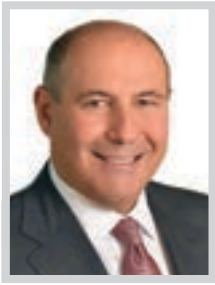


RICHARD GIEDLIN

Manager
Gursey Schneider LLP

Richard Giedlin brings a type of rare balance to his profession and to the Gursey Schneider team. Cheerful, but laser focused, he helps guide his clients through even the ugliest of divorces. Giedlin uses his extensive tax background to help clients solve complex problems related to the calculation of gross cash flow and child and spousal support. Recently, he has become an expert on understanding California's elective "pass through" credit and how it affects dissolution matters. Additionally, he is the resident "DissoMaster" software expert and has championed the use of new software to save time and money.

Giedlin firmly believes in staff training and spends countless hours providing on-the-job feedback, committed to the training process. It's no wonder staff refer to him as "the training department." Giedlin frequently receives top marks in upward feedback related to his approach to training.



JAN GOREN

Co-Managing Partner
Citrin Cooperman Advisors LLC

For over 48 years, Jan Goren has provided business and tax consulting, tax planning and litigation support to a diverse group of clients. He has demonstrated his commitment to superior client service by working with individuals and businesses to tailor a plan best suited for them. Goren’s commitment to thoroughly investigating and addressing all issues that his clients present is evidenced in his high-quality deliverables and loyal clientele.

Goren’s unique skill set has been a demonstrable benefit to his clients. He is certified in financial forensics and has worked on over 400 matters as a consultant or expert witness. He has a litigation focus, allowing him to engage in analyses of complex cases relating to damage computation, lost profits, accountants’ malpractice and criminal matters. He has assisted law enforcement and testified on behalf of the United States government.

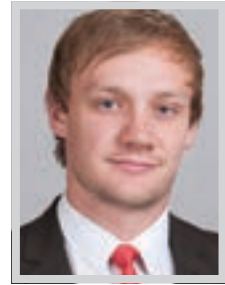


HOWARD GROBSTEIN

Managing Partner
Grobstein Teeple LLP

Howard Grobstein, a native Angeleno, has been a local, trusted expert in forensic accounting and fiduciary support for over 30 years. His experience began by serving clients in the early 1990s. Grobstein swiftly became a lead partner, honing an entrepreneurial edge in the accounting profession and finding creative ways to serve clients beyond the transactional opportunities typical of a consulting practice. When the firm was acquired by a Top 10 accounting firm, he became the national leader of the Forensics practice group, developing business opportunities and resources in multiple geographies while maintaining his practice as a regional expert witness, litigation consultant and bankruptcy trustee.

In 2013, Grobstein left the national firm to form Grobstein Teeple LLP, an accounting and consulting firm headquartered in Los Angeles. Under his leadership, the firm has grown from eight to over 50 professionals providing full-service accounting services.



JAMIE HALLATT

Director
PwC LLP

Jamie Hallatt brings a wealth of US and international experience as both a California CPA and UK Chartered Accountant. He has been leading a number of projects and serves as leader for business development to identify and support new clients in the marketplace. He recently also served as the regional lead for Technology and Transformation within the assurance practice at PwC. Hallatt’s efforts in promoting networking and relationship building have contributed immensely to the growth of his practice and people.

Hallatt was a coach and mentor in the firm’s While You Work pilot initiative (and continues to be a mentor and relationship leader in this space, now the program is fully established) to Los Angeles-based students who have demonstrated a commitment to DEI principles, with the program providing an opportunity for these individuals to accelerate their CPA study timetable and earn their master’s degree, while working part-time at PwC.



leading change

As trusted leaders in the accounting field, Withum partners Aza Ghazaryan, CPA, Partner, and Kerra Diener, CPA, Senior Manager, are among the Los Angeles Business Journal’s “Top 100 Accountants” honorees, who are driving innovation and shaping the future of accounting with their visionary approach.

CONGRATULATIONS TO THE INAUGURAL CLASS OF 2023 TOP 100 ACCOUNTANTS.

withum.com/encino





KEITH HAMASAKI

Principal, Assurance & Advisory
KROST CPAs & Consultants

As principal in charge of the Assurance & Advisory department, Keith Hamasaki, CPA, has contributed to the KROST's success by implementing innovative service lines that provide clients with meaningful impact. These innovative services include fund administration and KROST Business Intelligence which is a proprietary system that allows executives with a real-time data visualization of metrics relevant to making key business decisions. Further, Hamasaki chairs the firm's campus recruiting, which has led the firm to identify students from nontargeted schools, including local community colleges. This has created a unique pipeline that allows the firm to identify and bring in top-quality entry-level staff that otherwise would not have the opportunity to enter the profession.

With over a decade of experience, Hamasaki specializes in audit and business advisory services to emerging and middle market companies in areas such as attestation, process improvement, internal controls, technical GAAP accounting implementation and procedural review assessments.

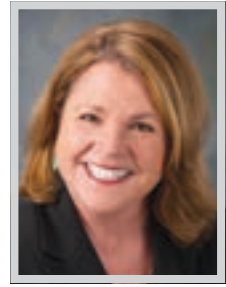


JENNIFER HANG

(Formerly) RSM US LLP

Jennifer Hang has over 17 years of experience of demonstrated outstanding leadership and significant contributions to the field and the Los Angeles community. Her dedication and expertise in the field of accounting spans the diverse industries of consumer products, restaurants, apparel, manufacturing and distribution, and logistics services.

Hang has achieved exceptional proficiency in assurance services through her ability to develop comprehensive audit strategies, timelines and commitment to ensuring the financial integrity of the companies she serves. She has responsibility of managing the entire audit process, from strategy development to implementation. Her supervision of personnel and engagement management have consistently resulted in successful audit outcomes. Hang's accounting expertise extends beyond domestic boundaries. She has taken on the role of lead auditor for financial statement audits, including coordinating international audits for overseas subsidiaries. Her ability to navigate the complexities of global financial reporting demonstrates her global perspective.

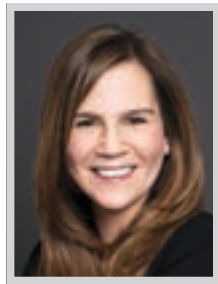


CORAL HANSEN

Managing Director
B. Riley Advisory Services

Coral Hansen is a CPA with over 30 years' experience of combined public accounting and private industry experience. Hansen is experienced in consulting with clients and counsel regarding complex business disputes involving the investigation, evaluation and quantification of economic damages. She has served as financial advisor to Unsecured Creditors' Committees and has performed hundreds of analyses involving fraud investigation, accounting malpractice, contract analysis, business valuation, breach of contract, shareholder and partnership disputes and account tracings. Further, Hansen advises her clients on the proper accounting treatment of complex transactions.

Hansen has also been qualified as an expert and testified in Superior, Federal and US Bankruptcy court cases. Prior to joining B. Riley Advisory Services (formerly known as GlassRatner), Hansen spent 14 years with one of the top ten national accounting firms where she was a managing director in its Corporate Restructuring & Litigation Support practice.



GEORGINA HARRIS

Managing Director, Assurance
Baker Tilly

Georgina Harris has over 15 years of diversified public accounting experience serving companies in a variety of religious and cultural organizations, associations, foundations, social service and charitable agencies, and educational institutions, including those subject to Uniform Guidance audit requirements.

Being a female accounting professional, Harris is passionate about women in the workforce. She often speaks of work-life balance and how to achieve the life you want with the career you deserve. She understands the importance of women embracing their natural leadership styles. During the pandemic, she utilized her communication skills to maximize trust and minimize stress among her colleagues and clients. She was able to work with other senior leaders to develop a list of priorities and solutions to keep business operations steady. Harris also has significant experience working with a variety of religious and cultural organizations, associations, foundations, social service and charitable agencies, and education institutions.



LARRY HAWORTH

Managing Partner
Bessolo Haworth CPAs LLP

Larry Haworth has been an accounting professional for more than 40 years. His first 25 years as a professional were spent as an audit and tax practice leader. He led the audit practice for two large regional firms. In addition to now serving in firm leadership at Bessolo Haworth, he continues to manage a full book of client work. While his first 25 years in the profession were spent at the leader and partner level, it is the next 15-year chapter that distinguishes Haworth from amongst his peers.

In 2007, Haworth and two other colleagues, successfully created, launched and continue to manage a full service accounting firm. They built a book of business that has grown five-fold with an employee base of 25 employees. Haworth was able to lead his firm through the challenging times of launch by effectively recruiting and onboarding staff who provide superior client service.



MARTIN HUGHES

Partner
Moss Adams, LLP

Martin Hughes has practiced public accounting since 1986. He joined Moss Adams in 1989, transferring from an affiliate office in Ireland, and was promoted to partner in 1998. He provides assurance and consulting services to privately held and public middle-market clients in the apparel, retail, and manufacturing and distribution industries. He has significant experience with accounting, auditing, and general business and management issues. He also has extensive experience auditing large, international group audits. Hughes is also a chartered accountant in Europe.

Hughes is also a member of the Advisory Board for the CSUN Nazarian College of Business Accounting Program, as well as a board member for City of Hope, American Institute of CPAs and California Society of CPAs. He has industry experience in a number of industry categories, including apparel, e-commerce, and manufacturing & consumer products.



ROBERT HYMERS
Managing Partner
 Pinnacle Tax Services

Robert Hymers earned a bachelor's degree in accountancy and a bachelor's degree in business administration at California State University, Northridge as well as a master of science degree in taxation in 2009. He is the founding managing editor of CSUN's Tax Development Journal. Hymers then spent several years with Ernst & Young, where he worked in the firm's core assurance practice performing audits of public and private companies, specifically in the real estate industry. Hymers is the founder and managing partner of Pinnacle Tax Services, Inc. and specializes in providing tax and accounting services for a host of different industries. Pinnacle Tax specializes in helping small and mid-sized businesses located in the greater LA area maintain tax compliance. He also has a specialty in assisting cannabis companies with the rigorous tax compliance including Section 280E reporting requirements.



CATHY HYODO
Partner; Partnership Board Member
 Grant Thornton

A skilled accountant with over 20 years of leadership experience, Cathy Hyodo is a member of Grant Thornton's Partnership Board and the office managing partner for the firm's Los Angeles office. She has also led Grant Thornton's Los Angeles Technology Industry Practice and served as a member of the firm's national TIP leadership team. In addition to overseeing hundreds of staff members, Hyodo supports clients in the digital media, e-commerce, telecommunications and software industries. Over the course of a 28-year accounting career, Hyodo has helped tech start-ups and large companies achieve widespread success by knowing how to navigate current and future challenges. Her dual focus on empowering people and providing personalized client service has led to consistent growth for both Grant Thornton and the LA office she leads. She has also played a significant role in growing Grant Thornton's technology sector through the age of AI.



ALBERT JANG
Managing Partner
 Kim & Lee, LLP

Albert Jang has been serving the Korean American Business Community since 1993 and has influenced the community with his sincere desire to advance innovative technology for the industry. In early 2000, he understood the changes in the accounting industry with international relationships and accounting principles where he had to step ahead to bring IFRS and other international accounting issues to Kim & Lee and become a successful leader at the firm, which then expanded its businesses to Korea, China, Vietnam, Mexico and Canada. Jang is an expert on developing technology and adopted a cloud computing system in the early years before COVID, and is active in adopting AI into the practice with CAS business segments. He maintains strong conservative professional ethics in his day-to-day professional career. He believes the role of the accountant will shift toward consulting and a connection in the human side.



Because people *matter.*

At BPM, we help people be successful in work and life by fostering an inclusive and empowering environment.

Congratulations to Tony Gales and Tara Wilson for being recognized as a Top 100 Accountant by the Los Angeles Business Journal.



Tony Gales
 Partner, Tax



Tara Wilson
 Tax Director, Tax

To learn more, visit bpm.com

ASSURANCE, ADVISORY, TAX & WEALTH MANAGEMENT

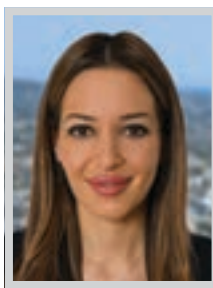


MARIJANE KANTZABEDIAN

Partner, Auditing / Accounting
Miller Kaplan

Marijane Kantzabedian consistently contributes to the high-performance culture of Miller Kaplan. Over the last 15 years, she has specialized in financial statements audits for the entertainment, media and technology industries, primarily serving private companies and exempt organizations. It is through Kantzabedian's profound understanding of audit principles, paired with her ability to personalize catered client services that has led to the successful execution of countless audits, as well as many additional client partnerships.

Outside of her primary role at the firm, Kantzabedian also serves as a quality control committee member. Through this role, she helps the firm and clients remain compliant with audit industry, state and federal regulations by monitoring and reporting for policy updates. When not serving clients, Kantzabedian splits her time serving the community and counseling young professionals at Miller Kaplan. She serves on the board of directors for the nonprofit organization Institute for Neuro Innovation.



MIRIAM KAPLAN

Partner, Client Advisory Services
Windes

Miriam Kaplan is a partner in Windes' Client Advisory Services (CAS) practice. She specializes in financial management and reporting, budgeting, variance analysis, financial key performance indicators, financial ratio analysis and performing due diligence for M&A transactions. Kaplan's professional focus is identifying the client's unique needs and working with the CAS team to provide effective and transparent reporting. She assists clients in utilizing financial reporting to provide insights into their organization's financial health, including liquidity, solvency, profitability and operating efficiency, while identifying opportunities for growth and cost savings.

In 2022, Kaplan joined Windes as the director of CAS. Her extensive experience and visionary approach have been instrumental in expanding the firm's CAS practice. Demonstrating her exceptional business development skills, she secured an impressive \$700,000 in new client business within her first six months at the firm. She excels in managing, coaching and mentoring her team of accountants.

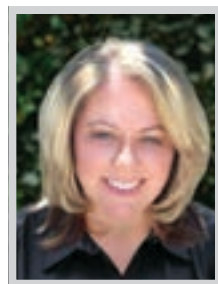


SUE KING

Advisory Partner
KPMG LLP

Sue King is KPMG's US SOX Advisory lead, overseeing the development of thought leadership and best practices, tools and methodologies. She is a partner in KPMG's Advisory, Risk Assurance practice with more than 30 years of experience and leads KPMG's Pacific Southwest internal audit and SOX practice. She has a strong background across the full spectrum of internal audit services including SOX 404 implementation, enhancement and delivery; risk based internal audit project delivery.

King's experience spans many industries including retail, manufacturing, technology and construction. Her experience in both external audit and advisory allows her to bring a balanced perspective to her clients. She has substantial experience leading and coordinating internal audit and SOX advisory engagements. She has assisted many companies with their SOX 404 projects from initial implementation through to optimizing their programs to be sustainable and cost effective, and managing programs on a co-sourced or outsourced basis.



ELAINA KOGAN

Tax Partner
Singer Burke Zimmer Kogan, LLP

As tax partner at Singer Burke Zimmer & Kogan, Elaina Kogan specializes in helping high-net-worth clients manage and reduce tax liability, both individually and as business owners. On a day-to-day basis, she oversees tax compliance and tax planning, develops best practices and procedures, and supervises the Singer Burke tax team. A firm believer in partnership, Kogan thrives on working with clients who take an active role in tax planning, and she enjoys the gratification of seeing an immediate drop in a client's tax liabilities once they've used the custom tax strategies she has developed for them. She is known for building solid relationships with clients and maintaining open lines of communication.

Within the past year Kogan contributed to building out an internal knowledge management center called Singer Burke University. This platform archives best practices through digital trainings that reflect Singer Burke standards for quality and culture.



JONATHAN LaMANTIA

Partner
Armanino LLP

In just five years with Armanino, Jonathan LaMantia has proven to be a leader in the profession. As the firm's Southern California technology practice leader, he is responsible for the client experience and go-to-market strategy for the second largest technology geography at the firm. Since becoming practice leader in 2021, the technology group has seen growth of over 50 percent. He also leads the digital media and ad tech subvertical for the entire firm, bringing in nearly half the firm's total subvertical revenue as new business in the past year.

In his role with the Growth Office Team, LaMantia is concerned with not just finding new business, but considering ways to uncover all kinds of opportunities whether it's identifying potential new partners, understanding ways to expand current client relationships or determining where to spend marketing dollars towards conference sponsorships or events.



HARRY LIN

Founder
Harry C. Lin, CPA A Professional Corporation

Harry C. Lin started Harry C. Lin, CPA A Professional Corporation in Los Angeles in 1992. Prior to starting his own firm, Lin spent several years at various accounting firms in California and Taiwan which include prominent Los Angeles area firm Gleicher, Tilley & Leonard and one of the Big Eight accounting firms Price Waterhouse in Taiwan. Lin became supervisor at Price Waterhouse's expatriate tax department.

Lin has been well known for his IRS advocacy expertise and international tax planning. Lin was one of the major shareholders in Grand Foremost, Inc. which supplied the Southern California hospitality industry. He also specializes in hotel and retail rental real estate. Lin is the founder and founding president of the Sino-American CPAs Association, which is one of the most active Taiwanese/Chinese American civil organizations in Los Angeles and has been named Emeritus Founding Chairman since 1993.



AMY LIPSHY

VP, Finance
ITV Studios America

Amy Lipshy joined ITV Studios America in 2022 to manage finance and accounting operations. Prior to joining the company, Lipshy was VP of finance (scripted content and distribution) at Fox Entertainment, after 16 years at Showtime Networks where she was SVP of Finance, responsible for all the FP&A and reporting for the company’s Original Programming and Global Content Licensing Distribution businesses.

A graduate of the University of Southern California Leventhal School of Accounting, Lipshy earned her CPA license while working at KPMG, LLP. She also had brief stints working in production finance at a few independent film and TV production companies. Lipshy serves as president of the Board for the Vanguard Music and Performing Arts, a nonprofit performing arts education and youth development organization, and is a member of the Paley Media Council, Academy of Television Arts & Sciences, and Chief women’s network.

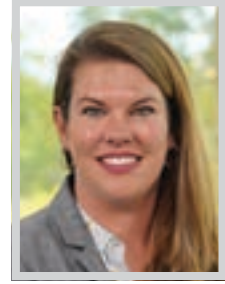


SHAWN LITCHFIELD

Founding Partner
Rhodes & Litchfield LLP

Shawn Litchfield is a founding partner in Rhodes & Litchfield’s greater Los Angeles area virtual office and leader of both Tax and Consulting practices. Litchfield has more than 20 years of experience serving various tax clients all over the country with compliance, planning and transactional matters. He specializes in professional services, real estate and entertainment. His business development efforts have helped the firm grow to 15 people in just four years and a current expansion merger to Scottsdale, Arizona.

As a proud father of six children in a recently blended family, Litchfield volunteers often at his son’s church, attends the girls’ school events and participates with many of their youth athletic events. He also continues to mentor past employees, current university students, and his current team with both career and personal matters including CPA exam testing.



CHARITY MANLEY

Audit Partner
KPMG LLP

Charity Manley is an audit partner in the KPMG Los Angeles office where she focuses on serving large public international companies. Manley also serves as the firm’s Pacific Southwest Consumer and Retail Leader in which she leads a cross-functional team of industry focused professionals. She has 22 years of experience working with large public and private international companies under both US GAAP and IFRS. She has a deep understanding of common challenges, opportunities, strategies and structures facing consumer, retail, services and technology companies.

Manley has extensive experience with technical accounting, financial reporting and disclosure matters affecting companies she serves, including revenue recognition, business combinations, derivatives and hedging, asset impairment and variable interest entities. She has advised clients on a variety of transactions, including business combinations, divestitures, offerings and IPOs. She also has an in-depth understanding of requirements for attesting to and opining on internal control over financial reporting.

Congratulations

Jonathan Wald

for being named to the
Los Angeles Business Journal’s 2023
“Top 100 Accountants” list.





GABRIEL MARQUEZ

Partner; Real Estate Assurance Leader
CohnReznick LLP

Gabriel (Gabe) Marquez is a CohnReznick partner and industry leader in the firm's Commercial Real Estate Assurance practice. He has over 35 years of professional experience. Marquez is a seasoned local veteran when it comes to knowing what makes doing business in Los Angeles unique. Whether it's an established public company or emerging entrepreneurial venture, Marquez is a trusted business advisor to his clients with expertise extending beyond accounting debits and credits. The ability to draw upon more than three decades of public accounting experience makes Gabe an extremely valuable resource to his clients and firm alike.

For Marquez, serving great clients is rivaled only by the opportunity to recruit, train, develop and promote his team members at CohnReznick. As a mentor, Marquez prides himself on sharing candid feedback about his career and the accounting profession to help his team in their skills development and achievement towards their goals.



MATTHEW MARTIN

Director
Citrin Cooperman

Matthew Martin has 17 years of industry experience. Throughout his career he has focused on giving back, being involved and making the industry better. For the past 14 years he has been actively involved and on state-wide committees for CalCPA, including being the chair of the Communications and Advisory Committee.

At Citron Cooperman, Martin helped create a new industry service offering within the cannabis space which led to him being published and on the cover of the CalCPA Magazine. This directly led to an offer at one of the top service providers to the cannabis industry, being seen as a leader within the service group and growing the Los Angeles office's tax department. He has written articles and blog posts, thought leadership and white papers for both internal and external use. He serves on his local office's Diversity, Equity and Inclusion committee and has worked on multiple firm initiatives.

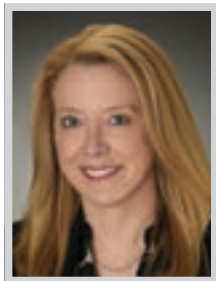


SEAN MCFERSON

Tax Partner
Windes

Throughout Sean McFerson's career and journey at Windes, he has demonstrated exceptional competence and dedication in the field of taxation. As a partner in the Tax department and a valuable member of the firm's Board of Directors, McFerson has consistently delivered insightful solutions and strategic guidance to clients and colleagues alike. With over 25 years of experience, McFerson has cultivated a deep understanding of both domestic and international taxation. His specialization covers an impressive spectrum, including consulting on income tax provisions, facilitating mergers and acquisitions, and providing expertise in US inbound and outbound tax planning.

McFerson's influence reaches across industries, from technology to manufacturing, distribution and more. His expertise has been instrumental in assisting high-net-worth individuals and a diverse array of clients in navigating complex tax landscapes with confidence. With a strong background in international tax and ASC 740 expertise, McFerson is able to handle complex foreign restructuring transactions.



KAREN MIESSNER

Lead Audit Partner, Nonprofit Services Group
SingerLewak

Karen Miessner's vast experience in serving not-for-profit organizations in various capacities has provided her with a practical and informed approach to serving her clients. Her expertise as a CPA and certified fraud examiner has been instrumental in helping organizations navigate complex financial regulations and guidelines. In addition to her technical expertise, Miessner's ability to communicate effectively with board members, executive leaders and staff has been a valuable asset to her clients.

One of Miessner's unique strengths is her blend of auditing and operational experience. This has given her a deeper level of understanding of the needs of organizations and has enabled her to provide comprehensive solutions to her clients. Her clients have always appreciated her ability to not only provide them with the facts and procedures but also to implement them in a way that is respectful and considerate of their needs.

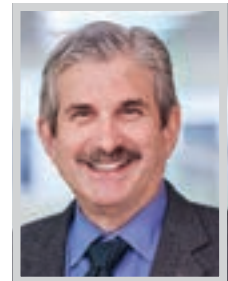


MICHAEL MILAM

Financial Advisor
Milam, Knecht & Warner

In addition to providing portfolio management to high net worth clients, Mike Milam brings a unique perspective to the financial planning and wealth management process. His background as a certified public accountant and many years of experience with income, estate, trust and gift taxation, provides his clients with a comprehensive approach to all aspects of financial planning. With his unique experience, he has spoken nationally on tax planning techniques and the planning process. In addition, he has testified as an expert witness in the Los Angeles Superior Court system on income, estate and trust taxation, accounting and finance.

Milam's years of experience with individual, trust, estate, corporate, partnership tax planning and compliance provides him with the necessary tools to assist business owners and individuals through all phases of the financial planning process. He has developed many complex succession plans and sophisticated estate planning strategies.



ANDREW MINTZER

Principal
Hemming Morse, LLP

Andrew M. Mintzer has over 40 years of experience as a CPA, including 17 years at Ernst & Young. He is a leader in the accounting profession, serving as chair of the California Society of CPAs. In 2021 he was elected to a three-year term on the Board of Directors of the Association of International Certified Professional Accountants.

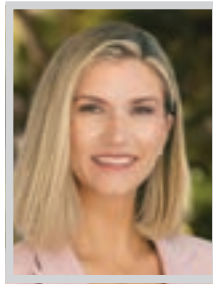
Mintzer is a forensic accountant and testifying expert in accounting, auditing and SEC financial reporting matters. He has testified as an expert in federal and state courts including as an accounting expert during one of just several securities class actions tried to verdict since the passage of the Private Securities Litigation Reform Act in 1995. He has also developed and instructed numerous accounting and auditing educational programs and is an instructor for the National Judicial College where he teaches accounting, auditing and financial reporting to judges.



SHAZIA MOOLA
Partner
Deloitte

Shazia Moola joined Deloitte Africa in 2004 fresh out of school. After nine short years of immense contribution to the Deloitte Africa firm, she was admitted to the Deloitte Partnership. Shortly thereafter, she was appointed as a member of the Deloitte Women in Leadership Committee. The goal of this committee was to reach 45% female ownership of the Deloitte Africa firm by 2020. Through research and various initiatives conducted in response to this, she and the committee were able to achieve this mighty goal they set themselves.

During January of 2022, Moola was admitted directly to the Deloitte US partnership and is based out of the LA office. She hit the ground running - writing her CPA exam a day after arriving in the US. She was signing public opinions soon after, but more admirably, she very quickly sought out ways in which to contribute to broader society.



NATALIE MURVIN
Partner
Gursey | Schneider, LLP

Natalie Murvin is a rising star in the litigation department at Gursey Schneider. She was the driving force behind the opening of a new location for the firm in El Segundo. The office is now fully staffed and running out of room. What sets Murvin apart from the competition is her refreshing approach to litigation. She can recite even the most innocuous of details, while still keeping a professional and highly approachable aura. It's no wonder her referral network has exploded over the past 3+ years, commanding one of the highest billing rates in Los Angeles for family law forensic accounting.

Murvin has relationships with many high profile family law firms including, but not limited to, Wasser Cooperman and Mandles, Brot Gross Fishbein, Meyer Olson Lowy and Myers, Blank Rome, and more. Additionally, she has expanded her practice area to San Francisco and has testified in court many times.



CHARLES OSAKI
Adjunct Faculty
Cerritos College

Charles Osaki is adjunct faculty member at Cerritos College, teaching accounting principles. The majority of his career has been in senior management with leadership responsibilities in human resources, including recruiting / staffing, orientation, performance management, compliance and risk management, employee relations, compensation and cultivator values. He has been responsible for developing strategies, implementation plans, processes, policies and procedures for each of these human resources functions.

Osaki has been a member of CalCPA for 22 years. During his membership he has held many positions such as chair for the Accounting Education State Committee; member of the Board of Trustees, Council and Nominations Committee; and current member of the Diversity, Equity & Inclusion Commission. He has a passion for teaching and mentoring students and recently co-created a mentorship program at Cerritos College called Pathway to Success to develop professional skills.

Congratulations

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Walt Brasch, Jr., CPA
Managing Partner - El Segundo, CA



Lori A. Roth, CPA/ABV, CFF
Global Managing Partner



Joe Rust, CPA, CFP
Chief Strategic Innovation Officer

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DAVID PAPOTTA
Partner
 Perry Hay, LLP

David Papotta has several areas of expertise, including business management including fractional CFO and controller related services for businesses and administration of high-net-worth individuals' estates; forensic accounting (including fraud investigations, due diligence services and other agreed-upon procedures); tax return preparation including income tax provision and planning procedures; and attest engagements including audits of private businesses, nonprofit organizations and 401(k) plans.

Additionally, Papotta has served as partner or principal for many years with large local public accounting firms with as much as 35 staff members providing audit, tax and consulting services to private and public businesses, NPOs, and high-net worth individuals. Altogether, he has served in the accounting professional for over 25 years. Today, Papotta serves as the outsourced CFO/controller for both a NPO providing care to rescued farm animals and a manufacturer of business machines, both with three locations nationwide.



MARK PARISER
Partner
 Dunn, Pariser & Peyrot

When CEOs and celebrities need a thorough grip on their finances, Mark Pariser is regularly the first person they call. The quarterback of Dunn, Pariser & Peyrot's financial team, Pariser's proactive management style preserves and grows wealth while prioritizing each client's peace of mind.

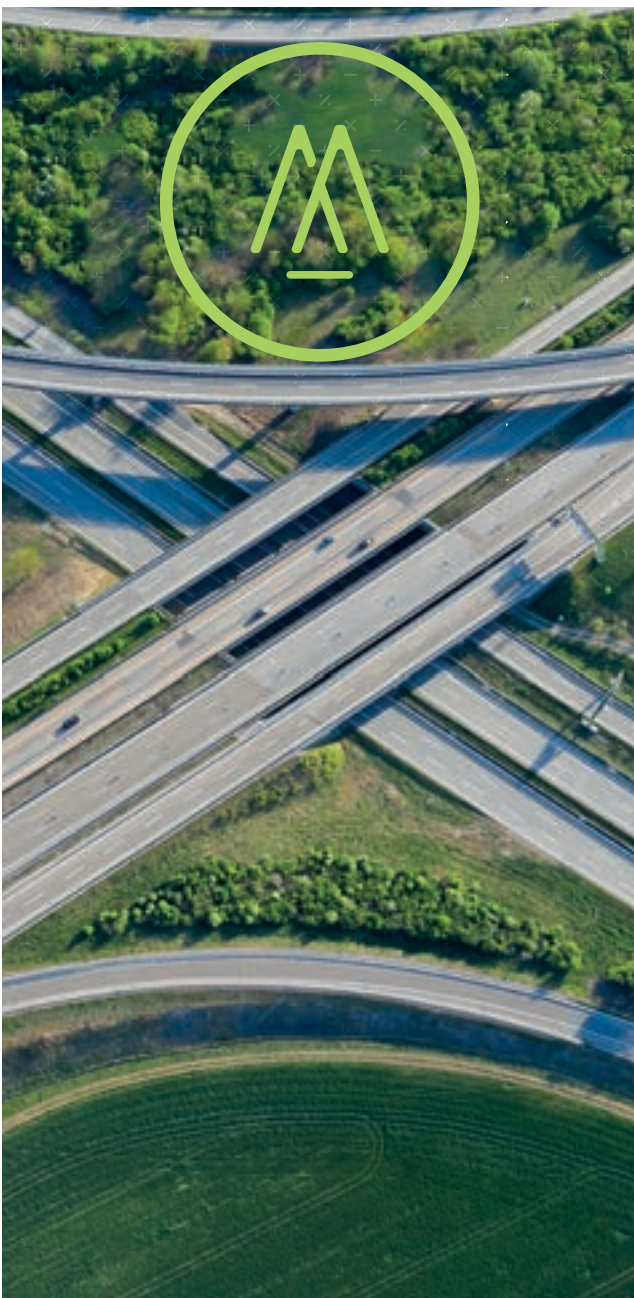
Pariser's long history of reliable service has made him a go-to for clientele in and around Hollywood, from actors and directors to international executives and entrepreneurs. He oversees his clients' affairs by providing budgeting and cash flow planning as well as incorporating insurance review, estate and tax planning into his management activities. Financial and business management is complicated and constantly shifting, and markets can be volatile. Tax laws change and risks exist today that did not exist just a few short years ago. Pariser provides his clients with guidance to keep them current.



JAMES PARKS
Executive Director
 CBIZ, Inc.

Jim Parks is a managing director who leads the Los Angeles office of CBIZ, Inc. and oversees the Family Office Practice. He also leads the western region's High-Net-Worth Client Service Group. Parks has more than 45 years of diversified tax, business management, and litigation consulting experience with a variety of clients, including Fortune 500, small and medium-sized public, closely held companies, and high-net-worth individuals. He has testified or been deposed on a variety of proceedings, including federal and superior courts and arbitration, and has served as special accounting master to the California Superior Court on motion picture accounting matters.

Parks has served as a tax expert for the US Department of Justice and has extensive experience as an expert witness in: entertainment, marital dissolution, trust accounting and real estate-related legal proceedings; valuation of partnership interests in real estate partnerships; bankruptcy proceedings; creditor work-out plans; and bank credit negotiations.



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Congratulations to the 2023 Top 100 Accountants in Los Angeles, including Carol Suruki-Carmany, Cheryl Teeter-Balin, and Martin Hughes.



ASHOK PARMAR

*Audit & Assurance Partner; Accounting & Reporting Advisory
Marketplace Leader, Pacific Southwest
Deloitte*

Ashok Parmar has significant experience in public accounting and financial reporting advisory with a focus on capital markets transactions (for example, initial public offerings (IPOs), Mergers & Acquisitions, bond offerings, private equity). He is a frequent speaker on accounting and reporting topics, and IPO transaction lifecycle with leading practices and common challenges, among other topics.

Parmar served a three-year rotation in Deloitte's national office accounting services group researching and advising audit teams and clients on technical accounting matters in such areas as business combinations, leases and revenue recognition. He is the Pacific Southwest region leader for Deloitte's Accounting & Reporting Advisory (ARA) practice. Parmar has also been heavily focused on furthering the profession, hosting a quarterly roundtable for accountants ranging from junior accounts to CFOs and controllers. He has been hosting this roundtable for almost four years now.



JILLIAN PHAN

*Partner
Meloni Hribal Tratner LLP*

Jillian Phan is a partner and a certified public accountant at Meloni Hribal Tratner. She directs the firm's assurance practice and has over 25 years of experience in auditing, taxation and accounting. Her related areas of expertise include financial statement audits and reviews as well as other accounting related projects for clients in the foodservice, manufacturing, wholesale, distribution, franchises, real estate, entertainment and gaming industries. She performs employee benefit plan audits; plans and coordinates corporate acquisitions, mergers and spinoffs; provides tax planning and compliance for individuals, partnerships, and corporations; and represents clients during audits.

Phan currently serves on the state board of CalCPA as secretary/treasurer and also served as chapter president of the CalCPA - Los Angeles Chapter. Phan is the first female partner of Meloni Hribal Tratner. Her leadership has paved the way for others to follow as she continues to provide mentorship to young emerging professionals.



MAC RATKE

*Partner, Capital Markets / Financial Accounting Advisory Services
EY*

Mac Ratke is a Partner in EY's Capital Markets and Financial Accounting Advisory Services practice in Los Angeles. He has 23 years of experience, advising clients on capital market transactions including IPOs, carve-out/spin-offs, debt offerings, complex conversion and convergence accounting issues, and SEC reporting matters.

Ratke started his career in audit and then spent eight years overseas doing tours in London, Paris and Dubai before arriving in Los Angeles in 2010. He is a deeply skilled professional, having worked throughout the world, and has provided critical capital markets support to clients in the consumer and industrial products, telecom, automotive, technology, financial services, and aerospace and defense industries. Ratke prioritizes helping those in need and is an active parishioner at American Martyrs Catholic Church in Manhattan Beach. He also volunteers with the Guatemala Mission Outreach - Meals for Many.



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Catherine Catherine
Partner



Jonathan LaMantia
Partner



Jason Zayon
Partner



MILES REMER

Partner, Business Consulting
EY

Miles Remer is a partner who has made his mark in the EY Consulting practice. He brings a breadth of knowledge and expertise, with over 20 years of experience providing assurance, operational and technology consulting services to a broad range of global public and privately held companies and organizations. He primarily serves clients in the technology, media, education and health industries. He regularly speaks at industry and professional events on behalf of EY regarding IPO readiness, ICFR compliance, COSO compliance, corporate governance and enterprise risk. He is a CPA in the state of California, a certified information systems auditor and project management professional.

Remer channels his attention toward exploring emerging technologies and co-leads the Emerging Technology group at EY in Los Angeles and is keenly interested in understanding the potential impact of these advancements on the future of companies and society.

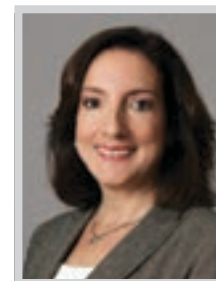


RONY RODRIGUEZ

Partner; Co-Leader, REIT Tax Practice
CohnReznick LLP

Rony Rodriguez leads the tax practice for CohnReznick's Los Angeles offices. In this role, he advises on complex real estate matters with debt and equity funds and Real Estate Investment Trusts (REITs). Over the years, Rodriguez has developed an expertise that has made him a prominent expert in REIT taxation in Los Angeles and nationally. He has played an active role in growing the firm's REIT practice, notably in the area of Mortgage REITs. Due to his real estate expertise, he services clients through the United States. He has been instrumental in expanding CohnReznick's REIT tax practice which has achieved significant growth over the past five years.

Rodriguez is well-known within CohnReznick as a mentor to associates, seniors and managers, helping them grow in their careers and move up within the firm. Since joining CohnReznick, his mentorship has led to three high performing senior managers becoming partners.



LORI ROTH

Global Managing Partner
Prager Metis

Lori Roth is the global managing partner of Prager Metis. In this role, Roth provides leadership and guidance to partners and team members across all 23 of Prager Metis' offices, including the Metaverse. She strongly believes in working closely with business owners in a team approach and often adds much-needed depth at the top level to these business owners. She is also the only female on the firm's Executive Committee.

Roth is a member of the American Institute of Certified Public Accountants. She is the treasurer for the Board of Trustees for Unchained at Last and serves as a board member and Gala chairperson for Cancer Hope Network. She spearheads the Women's Group at Prager Metis, which brings together all partners and team members with an emphasis on diversity and inclusion to collaborate and share practical strategies for success in the business world.

We are Proud of Our Partner

Cory Stigile

who is being honored as one of the Los Angeles Business Journal's Top 100 Accountants for 2023!

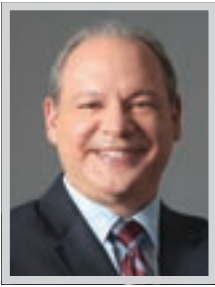
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JOSEPH RUST

*Chief Strategic Innovation Officer
Prager Metis*

Joe Rust is the chief strategic innovation officer and managing partner for the Western Region at Prager Metis. He has been practicing accounting for over 35 years. As CSIO, Rust oversees and advises on all aspects of strategic focus, direction and execution and encourages a culture of innovation. He works closely with the Prager Metis team to implement new solutions to serve the firm's clients better and supports the growing team.

Rust takes great pride in providing high-value service to his clients, including acting in a strategic planning role for his business management clients and advocating for his royalty and profit participation clients. Over several decades of experience coupled with technology, Rust and his team have created a unique process of recovering royalties and providing services to clients, which most often benefits each client enormously.

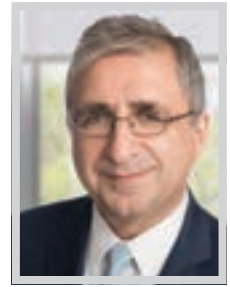


RICK SCHENKEL

*President; Managing Shareholder
Sobul, Primes & Schenkel*

Rick Schenkel cofounded the firm of Sobul, Primes & Schenkel in 1981, and has been the managing shareholder of the firm for many years. As managing shareholder, Schenkel has continually pushed the firm forward, evolving over the years, and adapting to change quickly when needed. Schenkel created the entertainment industry niche within the firm and also started the firm's business management practice which today represents over half of its business activity.

As the managing shareholder of the firm, Schenkel has also continually stressed giving back to the community as a critically important aspect of the firm. He has personally been involved with a number of charities over the years, including the Water Buffalo Club (WBC), where Schenkel is a former president of the organization and currently the treasurer. The group has helped hundreds of under the radar charities in LA, all of which help children in need in LA.



LEWIS SHARPSTONE

*Founder
Lewis Sharpstone & Co.*

Lewis Sharpstone has successfully conducted over 1,500 nonprofit audits and served over 225 nonprofit organizations, large and small and in all sectors of the nonprofit community as their CPA. Sharpstone has a positive reputation within the accounting profession and has developed strong relationships by always being helpful and having a great attitude. Sharpstone was the CalCPA Chair from 2018-2019 and has played a large role. He has also served on several committees within CalCPA such as Non-Profit and Nominations and has been a member of State Council to represent the profession in Sacramento.

Sharpstone has also been active in the community, serving on nonprofit boards and is currently serving on the board of the Entertainment Industry Foundation, and its Stand Up to Cancer program. He is also an adjunct professor at California State University, Long Beach as he is a strong supporter of building the pipeline for the profession.

TAX | ACCOUNTING | ADVISORY

Congratulations Cheryl Calhoun, Jim Parks, & Jing Shen

Cheryl Calhoun
Managing Director

Jim Parks
Managing Director

Jing Shen
Senior Manager

on being recognized as three of the
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MHM (Mayer Hoffman McCann P.C.) is an independent CPA firm that provides audit, review and attes services, and works closely with CBIZ, a business consulting, tax and financial services provider.



LIEL SHEMTOV

Partner, Auditing / Accounting
Miller Kaplan

Liel Shemtov hit the ground running with his career, growing from a first year staff auditor to partner in under 10 years. Since then, Shemtov has consistently provided outstanding financial statement audit services for employee benefit plans, labor organizations, and the hospitality industry. Prior to Miller Kaplan, he worked as an accountant for small family businesses and served as a project manager for a construction company.

Whether it's helping a hospitality client maintain their business license or guiding new clients through the audit process, Shemtov's impactful team leadership has empowered both clients and colleagues to make informed decisions, even in the face of constantly evolving industry challenges. Shemtov consistently upholds the highest ethical standards, ensuring clients' interests are safeguarded and the firm's reputation remains intact. In addition to his primary responsibilities, he is also an active member of the firm's DEI Committee, Pathway to Partnership Committee, and Training Committee.



JING SHEN

Senior Manager
CBIZ

Jing Shen is a senior manager with CBIZ. She has 20 years of experience providing tax services to her clients in a variety of industries, including manufacturing, real estate, wholesale distribution, fixed income portfolios management, professional services and entertainment. Shen assists her clients with complex tax matters, including tax compliance, planning and consulting services to business partnerships, C Corporations and S Corporations as well as high-net-worth individuals.

Shen participates in CBIZ's Women Founders Network (WFN) events and has presented to WFN during the Female Founders Workshop on the topic of "Startups: Pitching, Fund Raising & Survival," which provided legal, IP and financial advice to female founders of early-stage startups. Shen has also presented on the topic "Hidden Taxes: Avoiding Pitfalls." Shen also participates in many Asian-American networking events in the Los Angeles area to educate Asian investors and immigrants regarding the US tax laws.



TING SONG

Director
First Republic (Acquired by JP Morgan Chase)

Ting Song is a director at First Republic Investment Management, a company that has recently been acquired by JP Morgan Chase. She leads and supervises the Alternative Investment accounting department at the Eagle Alternative Investments platform. Within this role, Song oversees accounting operations for Private Equity Funds and Hedge Funds with \$3.2 billion in assets under management. During Song's tenure at First Republic, she has implemented projects and innovations that introduced technology to the existing manual platform, leading to a significant cost reduction and growth of the platform.

Having navigated the challenges of the biggest bank failure in the United States, Song now finds herself at JP Morgan Chase, the largest bank in the country. Her current focus is on ensuring a seamless transition of Eagle Alternative Investment to JP Morgan Chase, contributing her expertise to this significant process.

Weinberg & Company Congratulates Corey Fischer!



COREY FISCHER, CPA
Firm Managing Partner
Weinberg & Company, P.A.

Weinberg & Company is a leading international, full service CPA Firm serving clients throughout the United States, Canada and the Pacific Rim. We are most proud to serve small cap and emerging public companies which help drive and support the Southern California economy.

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MICHAEL SPINDLER

Senior Managing Director; Advisory Services LA Practice Leader
B. Riley Advisory Services

Michael Spindler is senior managing director and LA practice leader with B. Riley Advisory Services. He is a CPA and certified fraud examiner with approximately 40 years of experience in complex disputes including matters related to forensic accounting and business fraud investigations across a wide range of industries. His clients include law firms, corporations, individuals, government agencies and nonprofit organizations.

Spindler has provided expert testimony in bench trials, jury trials, and arbitration proceedings, and has served as a court-appointed forensic accountant and as an accounting referee. He has provided Foreign Corrupt Practices Act investigations and training services in various countries around the world including China, Russia, India and Saudi Arabia. Having conducted numerous high-profile investigations of public company financial statement fraud and other matters, Spindler has presented his findings to special committees and various government agencies on behalf of clients.



LESLIE STACKPOLE

Office Leader, Los Angeles
RSM US LLP

Leslie Stackpole, CPA, is a partner at RSM US LLP, and serves middle-market clients in a variety of industries including technology, health care, manufacturing and distribution, and real estate and construction. She was the office leader for RSM's Phoenix practice prior to serving as the leader of the firm's Los Angeles office of more than 350 employees.

Stackpole is a first-choice advisor who serves her clients by listening and bringing them the right resources to solve their business and tax needs. She drives growth and culture in the LA office and understands the importance of offering a diverse workforce to serve clients at the highest level. With 27 years of experience in public accounting, all of which were focused in the area of taxation, she also provides clients and prospects with the consulting and auditing resources to help serve their needs.



CORY STIGILE

Principal
Hochman, Salkin, Rettig, Toscher & Perez P.C.

Cory Stigile specializes in tax controversies as well as business and international tax. His representation includes federal and state tax controversy matters, including sensitive tax-related examinations and investigations for individuals, partnerships, limited liability companies, and corporations. His practice also includes complex civil tax examinations, administrative appeals and tax collection proceedings (where he is widely respected for achieving meaningful resolutions of difficult tax collection issues).

Stigile has litigated cases in the US Tax Court, the US District Court, the Court of Federal Claims and the 9th Circuit Court of Appeals. Stigile is a certified specialist in Taxation Law, the State Bar of California, and Board of Legal Specialization. During his time in law school, Stigile had served as a field placement intern with the IRS. He has also been a member of CalCPA for over 18 years and has served in many capacities.

Milam, Knecht & Warner, LLP

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Michael Milam**

on being selected as one of
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CAROL SURUKI-CARMANY

*Partner; Partner in Charge, Los Angeles Locations
Moss Adams LLP*

Carol Suruki-Carmany has practiced public accounting since 1991. She has significant experience in accounting, auditing and general business and management consulting, serving multigenerational family-owned and private equity-managed manufacturers, distributors, and other consumer product companies.

Suruki-Carmany provides assurance services to middle-market clients that sell products to retail and distribution channels including mass, club, grocery, e-commerce, restaurants, spas and hotels. Her clients include companies with worldwide international subsidiaries. In addition, Suruki-Carmany served on the board of the California Society of Certified Public Accountants from 2011 through 2013. In 2010, she was honored with the organization’s prestigious Women to Watch Experienced Leader award. She is also a champion for students at CSUN Nazarian College of Business and Economics, helping provide student support so students can focus on their studies. She is also a member of the American Institute of Certified Public Accountants.



NORM TAMKIN

*Partner
HCVT*

Norm Tamkin leads the Encino office tax practice and has over 33 years of experience addressing the tax needs of his clients, including complex planning issues and estate and trust planning in conjunction with estate attorneys. Tamkin’s clients include high net worth individuals, closely held businesses and flow through entities. He leads the firm’s Real Estate Tax practice. His industry experience includes real estate syndication, ownership and development.

Tamkin has extensive subject matter specialization in partnership taxation addressing allocations, capital maintenance, among other matters. In addition to serving clients in the real estate industry, Tamkin’s clients include professional service businesses in the medical, legal, investment and banking professions. He works with high net worth individuals and their related businesses, with particular experience in the real estate and services industry sectors. Over the years, he has successfully represented his clients in providing tax controversy assistance during IRS and FTB audits.



FRED TAN

*Partner; Tax Practice Leader
BDO USA, P.C.*

Fred Tan serves as BDO’s LA office Tax Practice Leader. In this role, he oversees a team of approximately 40 professionals that advise a wide spectrum of companies ranging from emerging growth and pre-revenue startups, to large corporations with over \$10 billion in annual sales. Tan’s clients are in a variety of industries including manufacturing, consumer products, health-care, technology and more.

After graduating from UCLA and spending nearly two decades at Grant Thornton, Tan decided it was time for a change and made the jump to BDO’s LA office in 2021, where he was offered a partner role on the core tax services team. Tan believes it is always possible to build on existing connections, providing other professionals with invaluable career opportunities and supplying businesses with invaluable tax services. In recognition of his superb leadership, Tan was elevated to Tax Practice Lead of BDO’s LA office in May.

Congratulations

KEVIN J. CONNER

**Recognized as a
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Los Angeles Business Journal**

Conner Advisory Group LLC provides turnaround & restructuring services, private equity services, merger & acquisition services, tax and litigation services.



We at **Sobul Primes & Schenkel** are proud to congratulate our own **Rick Schenkel** on the achievement of being recognized among the **LABJ’s Top 100 Accountants.**



CHERYL TEETER-BALIN

Partner
Moss Adams LLP

Cheryl Teeter-Balin leads Moss Adams' Los Angeles office's Assurance and Technology Practice and is also the Assurance People Cornerstone leader for Southern California and Phoenix. With a career spanning back to 2003, Teeter-Balin has honed her expertise in providing accounting and advisory services to both public and private middle market companies in industries like technology, manufacturing and consumer products. She has significant experience with issues of revenue recognition, internally developed software, share-based compensation, intangible assets, investment valuations, leases, business combinations, redeemable and convertible stock, equity, warrants and convertible debt.

Teeter-Balin's visionary outlook and knack for identifying market opportunities has propelled the Moss Adams Technology Practice to the forefront, staying ahead of the curve and setting industry standards. Emphasizing innovation and an unwavering commitment to excellence, she's attracted prestigious clients and solidified the firm's reputation as a leader in the technology sector.



KIRK THORELL

Partner
PwC LLP

Kirk Thorell is a partner in PwC's Consumer Markets, Industrial Products and Services sector team. He has over 25 years providing audit and assurance services to a broad range of global public and privately-held companies. Thorell primarily services clients in the retail and consumer, industrial products and engineering and construction industries. He also has a leadership role in PwC's quality management group, consulting with PwC audit teams on a broad range of audit-related matters.

Thorell is also very active with a number of organizations. He sits on the Audit Committee of the United Way of Greater Los Angeles, an organization focused on addressing the growing homeless crisis in the area. He is also committee chair of the Pasadena Tournament of Roses. He also sits on the Accounting Board of Advisors with the USC Leventhal School of accounting and is part of USC SEC and Financial Reporting Institute's Advisory Council.



JONATHAN WALD

Director, Finance
The Ralph M. Parsons Foundation

With over eight years as an auditor with Armanino, Jon Wald has impacted the community in many ways through his role as an assurance manager, providing comprehensive audit services to both for-profit and nonprofit companies. Wald maintains passion, commitment and efforts to improve the impact of philanthropic organizations by re-tooling their often antiquated internal accounting operations, ability to think bigger and integrate technology advancements into day-to-day operations, while streamlining processes to ensure accounting and financial operations within the Foundation result in enhanced efficiency and are effective in terms of results and employee satisfaction.

As result of Wald's efforts, his direct reports are now strategic thought partners in the daily management of a \$36 million operating budget and an investment portfolio of \$425 million, versus heads down daily data inputters who could not keep up with the daily deluge of incoming data to be processed.



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BENJAMIN WHITE
Tax Market Leader
 BDO USA, P.C.

Ben White lives by the personal credo of “putting people before numbers” to truly achieve success. This philosophy has paid dividends in a professional services industry like accounting, where he has risen to become one of BDO’s top California leaders and established himself as a business development luminary, gaming industry specialist and mentor to the next generation of accountants.

White currently serves as BDO’s Southern California Tax Market leader and is based in the firm’s LA office, where he has spearheaded unprecedented client-service and personnel growth. His client-development and go-to-market strategies since coming to BDO have spurred 65% revenue growth for Los Angeles’ core tax services. Moreover, he built and mentored an office roster of 120 professionals, where the number of partners has grown by 80%, all at a time when demand for accounting professionals has been very competitive across the industry.



DONELLA WILSON
Partner
 GHJ

Donella Wilson leads GHJ’s Nonprofit Practice and serves as president and chief philanthropy officer of GHJ Foundation, the firm’s vehicle for purposeful and proactive giving to the community. Wilson is a well-known advisor to the nonprofit sector. Her team provides discounted accounting services to more than 100 nonprofit clients, including 10 of the top 25 private foundations in Southern California.

As the leader of GHJ’s Nonprofit Practice, Wilson has always been dedicated to the nonprofit community. She has more than 20 years of public accounting experience providing audit, accounting and special project services and works exclusively in the nonprofit sector, providing discounted services to these nonprofit clients. Wilson is an active thought leader in the nonprofit sector and has written numerous articles about the importance of diversity in nonprofit boards as well as sharing expertise on successfully running a nonprofit.



TARA WILSON
Tax Director
 BPM LLP

Possessing nearly 15 years of invaluable expertise in public accounting and taxation, Wilson holds a distinguished position as a highly regarded professional at BPM. Her range of services encompasses tax compliance, strategic tax planning, financial statement preparation and analysis, as well as adeptly representing clients before entities such as the IRS and State departments. Her specialized knowledge in partnership taxation and real estate investments allows her to cater to a diverse clientele spanning various industries, including nonprofit, real estate, restaurant, professional services, retail and manufacturing.

Over the past three years, Wilson has overseen several notable achievements for her clients, including representing a long-term client through a generational ownership transition. She worked closely with the client’s son to address company holdings and facilitate a smooth succession. She assisted another client after an acquisition, guiding them through tax implications for shareholders and facilitating the execution of deed agreements for the transfer.

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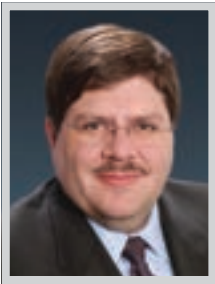


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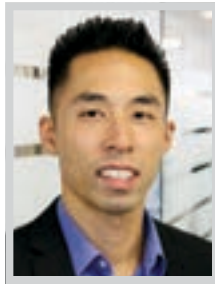


MARC WOLF

*Financial Services Industry Practice Leader; Assurance Partner
CohnReznick*

Marc Wolf, CPA, serves as the leader of CohnReznick’s Financial Services South/West Industry practice. A partner in the Accounting and Assurance department, he has more than 41 years of diverse experience in audit, tax and consulting services specializing in hedge funds, fund of funds, private equity funds, venture capital funds, real estate funds, private REITs, regulated investment companies, registered investment advisors and broker-dealers.

Wolf’s experience includes advising companies on organizational structures, supervision of audits, and ongoing consultation with management regarding various operational, transactional and tax matters. He also advises companies on various regulatory issues impacting the industry. He regularly lectures on a wide variety of topics at securities industry and family office conferences, such as SALT, MAR, OPAL, IMN, GAIM, Alternative Asset Summit, Institute for International Research, and Family Office Wealth Conference. Prior to joining CohnReznick, Marc was the alternative investments market leader for KPMG’s Pacific Southwest region.



ARIC WONG

*Tax Director
KROST*

Aric Wong is a director in the tax department at KROST. He has been in the public accounting profession for over 10 years. His areas of expertise include tax planning and compliance for high-net-worth individuals, partnerships and corporations. He is knowledgeable in all areas of taxation, including individual, corporate, partnership, nonprofit, trust, estate and gift. He services clients in various industries, including restaurant, real estate, professional services and financial services.

Wong is a member of the CalCPA Los Angeles Chapter Board of Directors. With his dedication of three years, he has proven to be an invaluable asset to the team. Over the past two years, he has taken a lead role for a student Accounting Conference at Mt. San Antonio College, where he shared his expertise as a speaker. His role included not only planning but also collaborating closely with students to offer valuable insights into the accounting profession.



JASON ZAYON

*Partner in Charge, Business Management & Family Office Services
Armanino LLP*

Jason Zayon embodies Armanino’s client-first culture. He stands out both because of his passion for client advocacy and a readiness to utilize the full technical expertise and prowess available to them. That same curious mindset is what inspires Zayon to think big on how to better serve clients by bringing more talent and service offerings to the firm.

Since becoming partner-in-charge of the firm’s business management and family office group this year, Zayon has played a leading role in three major transactions that expanded the business management team and its offerings. He has more than 20 years of experience providing business management/family office and public accounting services. He specializes in helping professionals in the entertainment industry, including actors, producers, directors, writers, musicians, high-net-worth individuals and business owners. He provides strategic advice and manages all aspects of his clients’ personal and business matters.



GREG ZELENAY

*Managing Partner, Los Angeles
Baker Tilly*

As managing partner, Greg Zelenay leads the Los Angeles region for Baker Tilly, one of the fastest growing accounting firms in the country. His achievements include being integral on the merging and integration of several firms in the last twelve months, restructuring the local office footprint, and building one of the largest restaurant and franchisor practices on the west coast. He is passionate about helping others and is leading efforts to unleash and amplify firm talent. Zelenay is working on programs to identify non-traditional talent pools and build frameworks for alternative career pathways in the industry.

Zelenay developed programs that work with underserved communities and provide technical accounting training for individuals who are unable to afford University programs. Additionally, he leads the firm’s Stewardship Week for Los Angeles. He has sat on several local nonprofit boards, specifically working with domestic violence shelters and early childhood development programs.

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ACCOUNTING ICON AWARD

ANDREW MINTZER

Principal
Hemming Morse, LLP

Andy Mintzer is a leader in the accounting profession in Los Angeles, nationally and globally. His leadership of the accounting profession is significant. He has been an active leader of CalCPA over his 36 years of membership, having chaired eight different groups or committees of CalCPA – and ultimately being elected the chair of CalCPA for 2016-2017.

Mintzer is on the Board of Directors of the American Institute of CPAs, the largest national body of professional accountants in the US and he also serves on the Board of Directors of the Association of International Certified Professional Accountants, a global organization with 700,000 members and is an elected member of the governing Council of the Chartered Institute of Management Accountants based in the UK.

Mintzer's most significant career accomplishment is his unique distinction of serving as a professional standard setter on four different standard setting bodies for a total of 16 years (and counting). He has contributed, in the public interest, in setting profession-wide ethics, auditing and accounting standards and has served on the International Ethics Standards Board of Accountants, AICPA's Professional Executive Committee, Auditing Standards Board and Accounting Standards Executive Committee.

Mintzer also sets an example by being active in the Los Angeles area not-for-profit community. He is serving on the Audit Committees of the Jewish Federation of Greater Los Angeles as well as the American Jewish University. He previously served terms on the Los Angeles County Bar Association Audit Committee and was on the Board of Directors of Public Counsel, the largest provider of pro bono legal services in the US.



ACCOUNTING ICON AWARD (Posthumous)

RONALD STONE

Emeritus Professor
California State University, Northridge

The late Ronald Stone, Ph.D., CPA was an emeritus professor of accountancy at California State University, Northridge. Even in the strong Accounting program in the strong David Nazarian College, Stone stood out. He was the faculty advisor for the Accounting Association for almost two decades and was also involved with Beta Alpha Psi and the Management Information Systems Association. Almost single-handedly, over a period of less than ten years, Stone quintupled the awards and scholarships available for CSUN Accountancy and Information Systems students to earn.

Stone went far above the career duties of a tenured professor, especially in the area of student professional development. Specifically, he linked budding accounting students directly to Big Four, mid-tier and small firms. Additionally, he also linked them to CalCPA and AICPA. Stone was active in the accounting education committees and activities for these and other professional organizations, such as the Institute of Internal Auditors (IIA) and the Association of Certified Fraud Examiner (ACFE).

Stone accompanied students to CalCPA events, IIA talks and ACFE dinners, not just with seniors but in some cases with sophomores who had his Principles class as freshmen. Stone knew and took the extra, personal time, especially in the evening, to provide direct, active participation with professional societies with an aim to help develop world-class accounting professionals.

This type of professional networking came naturally for Stone, and there is no doubt that hundreds of SoCal accountants today would say that he played the most important role at the beginning of their professional careers.



COMMUNITY IMPACT AWARD

SHAZIA MOOLA

Partner
Deloitte

Shazia Moola joined Deloitte Africa in 2004 fresh out of school. After nine short years of immense contribution to the Deloitte Africa firm, she was admitted to the Deloitte Partnership. Shortly thereafter, she was appointed as a member of the Deloitte Women in Leadership Committee. The goal of this committee was to reach 45% female ownership of the Deloitte Africa firm by 2020. Through research and various initiatives conducted in response to this, she and the committee were able to achieve this mighty goal they set themselves.

During January of 2022, Moola was admitted directly to the Deloitte US partnership and is based out of the LA office. She hit the ground running - writing her CPA exam a day after arriving in the US. She was signing public opinions soon after, but more admirably, she very quickly sought out ways in which to contribute to broader society, which is where her passion lies. In South Africa, Moola sat on two outside NGO boards – a school governing board where she was also a member of the finance committee; and as a board member of an HIV aid organization.

Moola was appointed to the board of Girls Inc of LA during August 2022. Very soon after she was asked to join the finance committee, she then assumed the role of chair of the newly-formed Audit Committee. Not even a year later, as a result of her valuable insight and active contribution, she was asked to assume the role of vice chair to this notable organization.



CPA TO WATCH AWARD

TING SONG

Director
First Republic (Acquired by JP Morgan Chase)

Ting Song is a director at First Republic Investment Management, a company that has recently been acquired by JP Morgan Chase. She leads and supervises the Alternative Investment accounting department at the Eagle Alternative Investments platform.

Within this role, Song oversees accounting operations for Private Equity Funds and Hedge Funds with \$3.2 billion in assets under management. During Song's tenure at First Republic, she has implemented projects and innovations that introduced technology to the existing manual platform, leading to a significant cost reduction and growth of the platform. Her current focus is on ensuring a seamless transition of Eagle Alternative Investment to JP Morgan Chase, contributing her expertise to this significant process.

Certainly a CPA to watch, Song is always eager to contribute her insights and expertise to meaningful discussions, driving positive change within the financial and business community.

As an active CPA based in California, beyond her engagement in the financial sector, she possesses extensive experience in accounting and consulting for nonprofit organizations. She has successfully assisted big name nonprofits in establishing accounting systems from the ground up, enhancing efficiencies in their accounting processes, resolving complex accounting issues, providing oversight for financial reporting and offering valuable finance strategy consultation. Song's commitment to helping nonprofit organizations thrive through sound financial management aligns with her desire to contribute to public service and volunteer efforts. This expertise not only empowers nonprofits to achieve their missions effectively but also bolsters my ability to make a meaningful impact in the community.



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EY's stated purpose is "Building a better working world." With this in mind, EY plays a critical role in building a better working world for its people, for its clients and for its communities.

EY people value the importance of doing the right thing — it drives everything they do. That's why as a leader in professional services and corporate responsibility, EY believes that it has an obligation to use its collectively vast knowledge, experience, tools and resources to help solve the world's toughest problems.

Through EY Ripples, a global corporate responsibility program, the goal is to impact 250 million lives by 2025 and 1 billion lives by 2030. The approach to achieving this goal prioritizes three areas: supporting the next-generation workforce, working with impact entrepreneurs and accelerating environmental sustainability. These focus areas represent the intersection between EY's organizational competencies, its business strategy and societal need.

At the EY organization, there is a belief in the power and promise of skills-based volunteerism. This means taking day-to-day distinctive services and competencies and applying them to solve the communities' most pressing challenges. EY people's strong desire to drive lasting, positive change for their communities, our planet and society continually pushes EY further along in its endeavors.

Globally, EY's collective efforts have touched the lives of over 127 million people since the launch of EY Ripples in 2019, and in FY23 alone, EY positively impacted more than 46 million lives of which its Los Angeles-based professionals impacted more than 500,000 lives.

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Nazarian College's VITA Clinic Recognized as Number One in the Nation

Liberated from the restraints of the pandemic, the CSUN Volunteer Income Tax Assistance Clinic came back strong in 2023 to clinch the top ranking among more than 6,700 VITA sites nationally in terms of returns transmitted.

Powered by more than 250 student volunteers, CSUN VITA provides free tax preparation and financial coaching to more than 8,500 low-income taxpayers in Los Angeles County.

In January 2023, the CSUN VITA Clinic reopened its doors on campus and at 13 other sites throughout Los Angeles County, including seven public library locations. From Jan. 28 through April 18, dedicated volunteers were available six days per week and up to 12 hours per day.

Student volunteers, under the guidance of Nazarian College faculty, helped taxpayers claim nearly \$8 million in tax refunds and \$2.8 million in federal and state Earned Income Tax Credits while saving them over \$1.9 million in tax preparation fees in 2023.

With the support of Wells Fargo Bank, the Internal Revenue Service and the California Department of Community Services and Development, the CSUN VITA Clinic revitalized the exciting CSU5+ VITA Initiative, providing the impetus for nine campuses to join together and serve more than 12,000 taxpayers with the support of 500-plus student volunteers across our collaborative.

The \$200,000 contribution from Wells Fargo Bank also enabled CSUN VITA to integrate and provide financial coaching services to its low-income taxpayer clients, empowering them to set aside a portion of their tax refunds to save for long-term financial goals. And in collaboration with CSUN's Translation and Interpretation program, and with financial help from City National Bank, the CSUN VITA Clinic also successfully integrated Spanish language interpretation service.

"Gifts such as these are vital to the clinic and its work with low-income taxpayers," said Rafi Efrat, Bookstein chair in taxation and director of the CSUN VITA Clinic. "Because of the generous support of our donors and supporters, we are able to continue to expand programs such as these and provide greater education and assistance to our volunteers and taxpaying clients."

Efrat also attributes the success of the program to VITA Clinic faculty member Professor Lucy Nalbandian and its student volunteers.

"Our remarkable success during this past tax season would not be possible without the dedication and commitment of Professor Nalbandian, who oversees the training and supervision of our student volunteers. At the same time, our accounting alumnus Cynthia Montes and Areli Araujo have done a superb job overseeing the day-to-day operations of the clinic and our extensive team of volunteers,"

'I have been particularly impressed by the incredible show of professionalism, unity and commitment demonstrated by the team of volunteers, including more than 250 certified tax preparers and supervisors, financial coaches, and Spanish interpreters.'

RAFI EFRAT
CSUN VITA Clinic

said Efrat.

"I have been particularly impressed by the incredible show of professionalism, unity and commitment demonstrated by the team of volunteers, including more than 250 certified tax preparers and supervisors, financial coaches, and Spanish interpreters. Aside from their high professional competencies, they demonstrate remarkable ability to manage our high-paced work environment with a calm, positive predisposition and a 'can do' attitude."

Nalbandian added that the clinic's student volunteers "went above and beyond their duties."

"Our student volunteers ensured taxpayers were serviced professionally and that they

felt comfortable during the process," she said. "The students demonstrated efficacy, technical knowledge, and most importantly, patience and kindness during what is often a challenging time for many taxpayers."

Chandra Subramaniam, dean of David Nazarian College of Business and Economics, said the clinic is one of the most impactful programs at the college.

"The work that our staff, faculty and students do each day lifts a heavy burden from low-income taxpayers and provides a broader benefit to our local and regional communities," he said.

Learn more at csun.edu/busecon.



A Transforming Profession

By DENISE LeDUC FROEMMING,
CPA, CAE, MBA

One are the days when CPAs were confined to ledgers and balance sheets. The profession has moved from simply tracking debits and credits to sustainability to cloud accounting, data analytics, blockchain and AI. And CPAs are being turned to more often to provide strategic knowledge and direction on a growing number of topics.

Adapting to—and anticipating—change means learning new things or learning to do things differently. As management consultant Peter Drucker said, “The only skill that will be important in the 21st century is the skill of learning new skills. Everything else will become obsolete over time.”

Historically, people were generally hired based on a skill they possessed. The more experience they had in that skill, the more valuable they were seen. Today, while specialization remains relevant and valuable, more and more companies and clients are looking for what’s known as “T-shaped” professionals: People who have a deep expertise in an area, as well as a broad base of supporting knowledge/skills.

As these tech advancements reshape the profession and client expectations evolve, CPAs stand at a critical crossroads: Do we tread the familiar or do we transform into

strategic partners guiding business decisions, leveraging financial insights to inform company direction and playing a pivotal role in long-term planning?

Safe to say that only one of those paths propels CPAs, their clients and businesses they serve, and the entire profession.

Which begs the question: What does this different mindset entail? It starts with accepting what is, adapting to the new, continuous learning, and taking a 360-view.

In a world that is spinning faster than ever with tech advancements and regulatory shifts, and market trends that constantly reshape the landscape, a 21st-century CPA is a sense-maker, seeing what others can’t and helping their clients reach new heights.

A strategic CPA recognizes that staying relevant means staying informed and expanding their knowledge beyond traditional finance. We’re talking data analytics, risk management or even behavioral economics. This lifelong learning keeps CPAs ahead of the curve—and allows them to point out that upcoming curve to clients to help them prepare for what lies ahead.

Which leads us to those on the list of Top 100 Accountants. This year’s list of honorees is an impressive group, and we are proud to call many of them our members. And most—if not all—display a mindset that understands financial data isn’t isolated; it’s interconnected

A strategic CPA recognizes that staying relevant means staying informed and expanding their knowledge beyond traditional finance.

with various facets of a business—operations, marketing, human resources and more—and allows them to identify opportunities and challenges that might not jump off a balance sheet.

Instead of being viewed as a mere service provider, CPAs are trusted partners in decision-making.

The journey to strategic adviser might seem challenging, but it aligns with the changing demands of the business world. And when you think about it, everyone needs accountants—from Fortune 500 companies to the local dry cleaners. Consider, too, that as the skill set of CPAs grows wider and deeper, so do career options. Areas such as IT consulting,

artificial intelligence, forensics, information systems, cryptocurrency and others are now part of the CPA’s ecosystem—either directly or indirectly.

Those who grasp this opportunity enhance their professional profiles and play a pivotal role in shaping the clients and organizations they serve.

The role of CPA is undergoing a transformation, compelling professionals to shed their conventional image and embrace a strategic adviser mindset.

Yet while the career paths of those on this list are varied, there’s an underlying function that—while maybe an oversimplification—still holds true and is consistent: The value a CPA brings is in helping companies, individuals and organizations make sense of financial data. And not just “making sense” when it comes to making sure the numbers bottom out, debits equal credits, etc. But use that data and their knowledge to help people, companies and organizations make wise decisions with their money to help them succeed.

That’s not something you often find in CPA career brochures, but it’s key to the CPA profession and a factor that deserves to be boasted about.

Denise LeDuc Froemming, CPA, CAE, MBA is President & CEO of CalCPA and CalCPA Education Foundation. Learn more at calcpa.org.

Experts are Optimistic About the Economy

Executives see external risks ease, and aim to channel investments into transformation, technology and talent

After three years of navigating economic uncertainty and complex challenges, business leaders are increasingly optimistic about the economic and business environment and their companies’ ability to mitigate risk, according to the latest PwC Pulse survey: Focused on reinvention. Only 17% of business leaders strongly agree there will be a recession in the next six months. And while executives are still concerned about cyberattacks, talent and the US regulatory environment, they view these as less of a risk today than a year ago.

When one dives into what issues are still on executives’ radar, frequent and/or broader cyber attacks is the top-cited risk, with 74% saying it is a serious or moderate risk. In addition, while business leaders appear hopeful about a soft landing, the future of what the economy looks like is still a question. More than a quarter (28%) of executives cite margin pressure affecting earnings as a serious risk.

DOUBLING DOWN ON TRANSFORMATION AND TECH INVESTMENTS

As businesses see external risks ease, they are focusing inward to transform and reinvent their companies for the future. Executives are strategically channeling their investments into technology and transformation with over one

in two leaders saying they will invest in new technologies (59%) and 46% saying they will invest in generative AI (GenAI) specifically in the next 12 to 18 months. Given AI has been predicted to contribute a notable amount to the global economy in the near future, there is an opportunity here for even more executives to opt in now and invest in the technology or risk falling behind.

“Business leaders have continued to demonstrate resilience and adaptability while navigating a complex environment in recent years,” said Neil Dhar, vice chair, US consulting solutions co-leader, PwC US. “As worries about the economy ease, executives are increasingly comfortable future-proofing their businesses by pursuing investment alternatives focused on growth and operating model efficiencies — all underpinned by technology and a focus on delivering outcomes for their stakeholders.”

Looking at the next three to five years, embedding new technologies into their business

model is the top-ranked strategic priority — but it also creates the most challenges. Business leaders’ top challenges to their companies’ ability to transform largely center around tech, including achieving measurable value from new tech (88%), the cost of adoption (85%) and training talent (84%).

“Emerging technologies — especially AI and generative AI — are catalyzing a transformative influence, reshaping customer experiences, enhancing productivity, and deepening risk sensing activities. Their immense value, when harnessed responsibly, is undeniable,” said Wes Bricker, vice chair, US trust solutions co-leader, PwC US. “Yet, it’s not just about the technology itself, but the synergy between people and AI platforms, which requires new skills and ways of working. Prioritizing upskilling is critical in the seamless integration of new technologies to create sustainable value.”

As executives continue to focus on business transformation and growth, they’re shifting

their attention toward developing and retaining current talent following past cycles of hiring and subsequent layoffs. Many are prioritizing upskilling initiatives and improving benefits, with more than six in 10 executives saying they have implemented or plan to expand mental health benefits (64%), train employees on new technology (64%) or increase compensation for existing employees (60%).

POTENTIAL IMPACT OF CLIMATE AND PUBLIC POLICY

When it comes to sustainability and the impact of climate, executives are split: 50% of executives cite climate change as a risk to their business. While the majority (69%) of leaders agree they’re prepared to comply with upcoming sustainability reporting requirements, only 23% are actively contingency planning for climate-related disruptions in the next 12 to 18 months — an opportunity for companies to invest in greater resilience measures.

Finally, as we move into an election year, business leaders are keeping an eye on key policy areas. The majority (82%) of executives say they are monitoring closely or actively engaging policymakers around cybersecurity, and 68% say they are monitoring closely or actively engaging policymakers around privacy. And as GenAI remains top of mind for many business leaders, more than half (61%) say they are monitoring closely or actively engaging policymakers around regulatory and legislative action around GenAI.

For more information and to view the full report, visit PwC.com.

‘As worries about the economy ease, executives are increasingly comfortable future-proofing their businesses by pursuing investment alternatives focused on growth and operating model efficiencies.’

NEIL DHAR
PwC US



The Accounting Field Tackles ChatGPT in Education

AI doesn't outperform accounting students yet, but educators must adapt to rapid change in academia and practice

A study published in the *Issues in Accounting Education* pits the ChatGPT AI chatbot against the performance of human accounting students on accounting exam questions.

Organized by David A. Wood, a professor of accounting at Brigham Young University, 327 authors from 186 institutions in 14 countries contributed to the crowd-sourced research effort, believed to be the first of its kind in the accounting field. Professors submitted their own assessment questions and data on their own students' performance, then ChatGPT was asked to respond to the same questions.

The collection of such a large data set was possible because the topic resonated with so many active educators. Accounting faculty across the globe are aware of the ramifications of ChatGPT and other AI technologies; they're interested in understanding how these tools will impact their classrooms, and how they should be teaching with these technologies in mind.

On average, across more than 28,000 assessment questions, human students generally outperformed the chatbot. Topic area and type of question greatly influenced ChatGPT's per-

formance: the chatbot was better at questions related to accounting information systems, analytics/technology, and audits, but worse at financial, managerial, and tax questions. Likewise, multiple choice and true/false questions proved easier for the AI than workout or short-answer questions. The bot also benefited when partial credit was awarded and when questions from a textbook test question bank were used. However, in no scenario did the AI beat human student averages more than 28 percent of the time.

Taken together, the results highlight important implications for accounting education. While faculty must prepare students for careers where they will use AI, they must be on guard that the same technology may be used to cheat on assessments or coursework. Students and professionals using AI must also be wary of chatbots' tendency to confidently deliver incorrect information. In the study, ChatGPT frequently gave descriptive explanations for wrong answers, made up facts and sources, and made nonsensical errors when performing math.

Wood discussed the implications of the study for accounting education: "The fundamental question now is, for accounting and beyond, how should education be different as we enter the AI era? Our students' jobs are going to be completely different from when we were in the profession. Many jobs will even change radically from the time they enter a program to when they graduate, technologies



like AI are just evolving that rapidly. It's going to be critical for those students to be able to adapt to change, and it is up to us as educators to prepare them."

The study, "The ChatGPT Artificial Intelligence Chatbot: How Well Does It Answer Accounting Assessment Questions?," was featured in *Issues in Accounting Education*, which is published by the American Accounting

Association.

The American Accounting Association is the largest community of accountants in academia. Founded in 1916, it has a rich history built on leading-edge research and publications. The diversity of our membership creates a fertile environment for collaboration and innovation. Learn more at aaahq.org.

Stage is Set for Accounting Profession to Strengthen the Talent Pipeline

Senior executives and students alike are optimistic about the future of the accounting profession, according to a recent survey from Ernst & Young LLP (EY). However, the findings also uncover a disconnect in how a career in accounting should be promoted and what the next generation of accountants is looking for in an employer.

The survey of about 500 accounting and science, technology, engineering and/or math (STEM) students and 500 senior executives revealed that 79% of students surveyed believe an accounting degree will have long-term career benefits and an overwhelming majority of senior executives (97%) are optimistic about the future of the profession and the next generation of CPAs.

The findings also reveal an opportunity to communicate with students about other benefits of a career in accounting. The survey found that students are increasingly seeking to do work with greater societal impact. For instance, many students rank engagement and involvement in the local community (76%), making positive environmental, social and governance (ESG) impacts (81%) and organizational diversity (79%) as very important to their professional future.

Although showcasing those aspects of their business could help attract talent, just 29% of senior executives say they showcase positive ESG impacts as a selling point of a career in accounting; 27% say they promote local com-

'Workplace expectations have evolved. Not only do people want to be supported personally and professionally, but they also want the work they do to align with their personal purpose.'

GINNIE CARLIER
EY



munity engagement/involvement (i.e., corporate responsibility programs); and 36% highlight having a diverse and inclusive workforce.

"Students should understand that the value accountants bring starts with deep technical expertise but extends far beyond that. We bring an independent, objective perspective to the boardroom and C-suite that business leaders can use to navigate risks and plan for growth. While our teams execute high quality audits that bring trust and confidence to investors and the capital markets, the profession is also poised to provide assurance and confidence across a wider spectrum of financial and non-financial measures that matter most to investors," said Dante D'Egidio, EY Americas vice chair of

said Ginnie Carlier, EY Americas vice chair of talent. "As the competition for skills and talent continues to grow, organizations need to stay attuned to the workplace preferences of the next generation, foster a culture of care and offer career opportunities that align with employee aspirations."

ALTERNATIVE PATHS TO EARNING A CPA LICENSE

The survey also finds a general agreement that alternative paths to CPA licensure eligibility would help strengthen the talent pipeline. Nearly 9 in 10 senior executives believe creating more options for students to earn their CPA license would be a benefit, as do 58% of the students surveyed.

"Our survey findings underscore the importance of creating alternate paths for students to become CPAs. A career in accounting can open the door for many opportunities. Organizations, academic institutions and professional associations can collaborate to demonstrate the benefits that a career in accounting provides and remove potential barriers to entry," said Becky Burke, EY Americas assurance chief operating officer. "One of the ways we're doing this is through the EY Career Path Accelerator, which offers an affordable alternative for students to meet the 150-credit hour requirement for a CPA licensure eligibility."

For more information, visit ey.com.