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in Business

OHIO REGIONAL COUNCIL

Annual Meonske Professional Development Conference

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16 Hours of CPE

April 25-26, 2019
Kent State University

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please contact University Events and Conference Services
at **(330) 672-3202**

(Monday-Friday from 8:00 a.m. - 5:00 p.m.)

Selected speaker handouts and presentations will be available on the Ohio Regional Council website at www.ohio.imanet.org as they become available. Attendees will be able to download and bring the handouts to the conference.

PROGRAM CHAIRMAN

Norman R. Meonske, Ph.D.

Conference Team Members:

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Honey L. Wess
Susan H. Pope, CPA
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Dear 2019 Conference Attendees:

Welcome to the **45th Annual IMA® (Institute of Management Accountants) Ohio Regional Council Meonske Professional Development Conference**, April 25 and 26, 2019. We offer the premier education and networking experience for accounting, finance, and business executives, as well as anyone interested in learning the latest accounting/compliance regulations and the best/latest management practices as corporations strive to be competitive in a local and global environment.

Please take a moment to review this entire program, and I believe you will agree that this is a must-attend event and represents one of the best 16 hours of CPE values available anywhere.

The Thursday morning program will kick off with **"Will You Be Ready for the Changes Caused by Artificial Intelligence (AI) on the Accounting and Finance Function?"** presented by one of America's most highly rated presenters, **Tim Gearty**. He will also speak about **"High Impact Conversations,"** where you will learn how to communicate with confidence, clarity, and emotional intelligence to enhance your career.

You are in for a real treat when **"Top Gun"** pilot, author, and motivational speaker **USAF Lt. Col. Robert Teschner** teaches accountable leadership and teamwork skills at the Thursday luncheon program.

On Thursday afternoon, the **Track 1 session, "Women's Leadership Positions: Creating a Better World for Us,"** will be led by highly successful professional women. It will provide practical and detailed discussions for developing leadership skills in the workplace. The **Track 2 session, "Delivering Excellence in Accounting and Finance,"** is a panel moderated by Gabe Zubizarreta, CPA, and will cover the latest practical approaches to improving excellence in the workplace.

The Friday morning **Financial Reporting Panel** features top U.S. rule makers and regulators, including SEC Chief Accountant **Wesley Bricker**; FASB Board member **Marsha Hunt**; PricewaterhouseCoopers partner **Wayne Carnall**; and moderator **Robert Herz**, former FASB chair.

Harvey Pitt, the 26th SEC chair and CEO of a global business consulting firm, will provide **Friday's keynote luncheon address: "Coping with Current Political, Legislative, and Regulatory Changes."** After lunch, join us for a showing and discussion of Dr. Kelly Pope's award-winning 2017 documentary film, **"All the Queen's Horses,"** which explores the largest municipal fraud in U.S. history.

I invite you to step outside your daily activities to enjoy an incredible learning and networking experience with colleagues and sponsors.

I look forward to seeing you at the conference.



Norman Meonske, Ph.D.
Conference and Program Chair

Day 1: Thursday, April 25 (8 Hours CPE)

7:30 - 8:10 a.m.	Registration & Welcome Dr. Norman Meonske , Professor Emeritus, Kent State University Jeff Bissell , CPA, Treasurer, NMG Aerospace
8:10 - 8:20 a.m.	"IMA and CMA Update" Ginger White , CMA, CSCA, Chair of IMA's Global Board of Directors
8:20 - 9:10 a.m.	"High Impact Conversations" Tim Gearty , CPA, MBA, JD, CGMA, Editor-in-Chief, Becker CPA Review
9:10 - 9:45 a.m.	"Fixing the Broken Budgeting Process in a Digital Age" Gary Cokins , CPIM, Founder, Analytics-Based Performance Management
9:45 - 10:15 a.m.	Morning Refreshments, Vendor Displays, and Networking
10:15 - 11:30 a.m.	"Will You Be Ready for the Changes Caused by Artificial Intelligence (AI) on the Accounting and Finance Function?" Tim Gearty , CPA, MBA, JD, CGMA, Editor-in-Chief, Becker CPA Review
11:30 a.m. - 12:05 p.m.	Lunch Moderator: Jeff Bissell , CPA, Treasurer, NGM Aerospace
12:05 - 12:15 p.m.	Student Awards and Introductions
12:15 - 1:30 p.m.	"The Debrief-Focused Approach in Business and Life" Robert "Cujo" Teschner , Lt. Col. USAF, Founder & CEO, VMax Group
1:30 - 2:45 p.m.	Afternoon - 2 Concurrent Tracks
Track 1 Moderator Panelists	"Women's Leadership Positions: Creating a Better World for All" Dr. Deborah Spake , Dean, College of Business, Kent State University Linda Devonish-Mills , CMA, CPA, CAE, MBA, IMA Director, Diversity and Inclusion Margie Flynn , Senior Partner, BrownFlynn Tracy Lindberg , Partner, Ernst & Young Ginger White , CMA, CSCA, Chair of IMA's Global Board of Directors
Track 2 Presenter/Moderator Panelist	"Delivering Excellence in Accounting and Finance" Gabriel Zubizarreta , CPA J. Stephen McNally , CMA, CPA, Global CFO for the PTI/Phoenix family of companies
2:45 - 3:05 p.m.	Afternoon Refreshments, Vendor Displays, and Networking
3:05 - 4:30 p.m.	"Women's Leadership" (Continued) "Delivering Excellence" (Continued)
4:30 p.m.	Wine and Cheese Reception Sponsored by Silicon Valley Accountants

Day 2: Friday, April 26 (8 Hours CPE)

7:30 - 8:00 a.m.	Registration & Welcome
8:00 - 9:45 a.m. Moderator Panelists	<i>"Financial Reporting Panel"</i> Robert Herz , CPA, CGMA, FCA, Former Chair, FASB Wesley R. Bricker , Chief Accountant, U.S. Securities and Exchange Commission Wayne Carnall , Partner, National Professional Services Group, PricewaterhouseCoopers Marsha Hunt , Financial Accounting Standards Board
9:45 – 10:15 a.m.	Morning Refreshments, Vendor Displays, and Networking
10:15 – 11:45 a.m.	<i>"Financial Reporting Panel" (Continued)</i>
11:45 a.m. – 1:50 p.m.	Luncheon Program <i>"Coping with Current Political, Legislative, and Regulatory Changes"</i> Harvey Pitt , CEO of the global business consulting firm Kalorama Partners, LLC This session includes aspects of the new tax laws, the ongoing tariff wars, cybersecurity, and the need to include so-called critical audit matters in auditor reports, among other things.
1:50 – 3:15 p.m.	<i>Screening of "All the Queen's Horses"</i> (Award-winning 2017 documentary film showing details of the largest municipal fraud in U.S. history) Kelly Richmond Pope , Associate Professor, School of Accountancy & MIS, DePaul University
3:15 – 3:35 p.m.	Afternoon Refreshments, Vendor Displays, and Networking
3:35 – 4:30 p.m.	<i>"All the Queen's Horses" (Continued)</i> <u>Case Study:</u> Accounting and auditing lessons learned by understanding the ethical decision-making process and encouraging employees to whistle-blow.
4:30 – 4:45 p.m.	Wrap Up – Door Prizes

Thursday's Speakers



Norman Meonske, Ph.D.

Professor Emeritus, Kent State University

Dr. Norman Meonske has conducted many continuing professional education presentations for state CPA societies, corporations, CPA firms, IMA meetings, and other professional organizations. He is the recipient of IMA's Lifetime Achievement

Award. He is also the 2004 recipient of IMA's prestigious R. Lee Brummet Award (IMA national professor of the year) and IMA's Ohio Regional Council's distinguished service award.

Dr. Meonske was recognized in 2011 as the Outstanding Educator of the Year by the Ohio Society of CPAs/The Ohio Region of the American Accounting Association. His prior public accounting experience was with Arthur Andersen & Co. He is an online instructor for the Becker CPA review course, and also has published extensively in numerous academic and practitioner journals. In addition, he has instructed many CMA review courses and ethics classes.



Jeffrey L. Bissell, CPA

Chief Financial Officer and Treasurer, NMG Aerospace

Jeff Bissell is treasurer of NMG Aerospace, a \$120 million company based in Stow, Ohio. He has always been on the leading edge of technology. Jeff's broad experience has been gained in multiple industries, including 13 years of prior experience at

Ernst & Young. Jeff's strength is in developing and implementing financial reporting systems, leading information technology projects for organizations, and helping give operating executives the financial information and tools they need to contribute to the overall growth of the organization.



Virginia "Ginger" R. White, CMA, CSCA

Chair, IMA Global Board of Directors, 2018-2019

Ginger White is Chair of IMA's Global Board of Directors for the 2018-2019 fiscal year. She also serves as chair of IMA's Governance Committee and as a member of the Nominating Committee.

Ginger is currently the corporate purchasing finance director at Cummins Inc., a global power leader that designs, manufactures, sells, and services diesel and alternative fuel engines; diesel and alternative-fueled electrical generator sets; and related components and technology. Based in Columbus, Ind., Ginger supports Cummins global, direct, and indirect purchasing leaders with financial reporting and analysis. She has been employed by Cummins since 1997.

(Virginia "Ginger" White continued)

An IMA member since 1999, Ginger has held various positions on the board of IMA's South Central Indiana Chapter, including a term as president. She also served on the Lincoln Trail Regional Council, where she was the IMA student representative, chair of the student committee, regional vice president, and president. She previously served two terms as chair of IMA's Member Relations Board Committee; a term as chair of the Performance Oversight and Audit, the Planning and Development, and the Nominating Committees; and as a member of the Nominating and the Governance Committees.



Timothy F. Gearty, CPA, MBA, JD, CGMA

"Known as the dean of CPA review"

Tim is a partner in Gearty & McIntyre, LLP, CPA, which he started in 1981. The firm has developed a reputation as a specialist in business advisory services, litigation support, and forensic accounting. Tim is a nationally recognized expert and speaker on a variety of accounting, tax, audit, and business topics. Many Fortune 500 companies as well as many national associations regularly feature Tim as their keynote speaker. Among the more noteworthy positions that Tim holds, he is the national director and editor-in-chief for the world's largest CPA training program, the Becker CPA Review Course Professional Program.

In addition to his editorial leadership, Tim is also their national lead instructor, whose taped lectures are being seen in more than 325 locations throughout the world. Tim has frequently been called upon over the past 25 years to present accounting, tax, auditing, and business topics to large groups, organizations, corporations, accounting firms, and in legal proceedings.

Tim is a member of the American Institute of Certified Public Accountants. He is also a member of the New Jersey Society of Certified Public Accountants and has been a trustee of the organization. Tim is also a member of the New Jersey and American Bar Associations. Tim holds a BS in accounting from Fairleigh Dickinson University, and both an MBA in finance and a law degree (JD) from Seton Hall University.



Gary Cokins, CPIM

Founder, Analytics-Based Performance Management

Gary Cokins is an internationally recognized expert, speaker, and author in enterprise and corporate performance management improvement methods and business analytics. He is the founder of Analytics-Based Performance Management, an advisory firm located in Cary, N.C. Gary received a BS degree with honors in Industrial Engineering/Operations Research from Cornell University in 1971. He received his MBA with honors from Northwestern University's Kellogg School of Management in 1974.

Gary began his career as a strategic planner with FMC's Link-Belt Division and then served as financial controller and operations manager. In 1981, Gary began his management consulting career first with Deloitte Consulting, and then in 1988, with KPMG Consulting. In 1992 Gary headed the National Cost Management Consulting Services for Electronic Data Systems (EDS), now part of HP. From 1997 until 2013, Gary was a principal consultant with SAS, a leading provider of business analytics software.

His two most recent books are *Performance Management: Integrating Strategy Execution, Methodologies, Risk, and Analytics* and *Predictive Business Analytics*. His books are published by John Wiley & Sons.



Robert "Cujo" Teschner, Lieutenant Colonel, USAF
Founder & CEO, VMax Group

Rob "Cujo" Teschner has more than 20 years of hands-on leadership experience in high-reliability organizations and brings all of that experience with him wherever he speaks, teaches, or coaches. He has a special way of connecting with his audiences, blending high-impact stories of fighter aviation and personal humility to achieve the intended outcome. In addition, his story of his personal fight with cancer serves as the launch pad for talks about humility, growth, motivation, and constant improvement. Teschner is the author of the forthcoming book, *Debrief to Win: How High-Performing Leaders Practice Accountable Leadership*. He is also working on a second book focused on the powerful lessons learned by way of his walk with a preventable form of cancer.

Teschner has a compelling background. He served as Commander of the 7th Fighter Squadron, responsible for transitioning a start-up squadron F-22 "Raptor" squadron to operationally-ready. He successfully deployed his new squadron to the Far East for four months, meeting all objectives. He was hand-selected to serve as an F-15C "Eagle" Instructor Pilot at the USAF Weapons School, the Air Force "Top Gun" school. He flew more than 130 combat hours over Iraq in the F-15C in support of Operations NORTHERN and SOUTHERN WATCH. He also served as a senior staff officer at Headquarters U.S. European Command, where he was a key architect of a major and still ongoing multi-billion-dollar overseas security initiative requested by the President of the United States.



Deborah F. Spake, Ph.D.
Dean, College of Business, Kent State University

Deborah F. Spake joined Kent State University in January 2013 as dean of the College of Business Administration. She previously served as associate dean at the University of South Alabama's Mitchell College of Business and has served on the faculties of the University of Alabama at Birmingham, Western Michigan University, and as a visiting professor at the University of Applied Sciences in Worms, Germany. Prior to earning her doctorate in marketing, she worked as the marketing research director of a publishing company and later for consulting firms in Atlanta, Ga., specializing in new product development and strategic planning.

Dr. Spake's research interests include services marketing, advertising, and business ethics. Her research has appeared in numerous publications including the *Journal of Applied Psychology*, *Journal of Advertising*, *Journal of Advertising Research*, *Journal of Service Research*, *Journal of Consumer Marketing*, and *Journal of Business Research*. She is a member of the editorial review board of the *Journal of Business Research* and facilitates a seminar for new associate deans of business for AACSB International, the accreditation body for colleges and schools of business. She has previously served as a judge for the Ernst & Young Entrepreneur of the Year Program.



Linda Devonish-Mills, CMA, CPA, CAE, MBA

Director, Diversity and Inclusion, IMA

Linda has held various rewarding positions in the management accounting profession. Since May 1, 2006, she has been with IMA in various leadership roles. Linda currently serves as IMA's director, diversity and inclusion. Prior to working at IMA, Linda worked at the

AICPA in the role of senior technical manager, where she developed material for the Uniform CPA examination. She also held leadership positions at Time Warner Inc. and EY. Linda serves as vice president for the Alumni Board of Governors at Fairleigh Dickinson University.



Margie Flynn

Senior Partner, BrownFlynn

As principal and co-founder of BrownFlynn, Margie builds strong relationships with clients and team members, serving as their trusted partner and colleague. She speaks the language of triple-bottom-line impact and has been instrumental in shaping a variety of corporate

responsibility and sustainability strategies for regional, national, and global corporations and organizations.

Her strong commitment to ethical business practices and eye on global impact also make Margie a dynamic speaker and valued advisor for clients seeking to improve their business practices while catalyzing positive change throughout their organizations. She is a frequent speaker at numerous conferences, venues, and universities, and has written several articles on sustainability and entrepreneurship in local and national publications. Margie and her business partner, Barb Brown, also published a book — *Uplifting Leaders* (*Who Happen to Be Women)* — to commemorate the firm's 20th anniversary in 2016. Before co-founding BrownFlynn, Margie had 15 years of corporate management and investor relations experience in the financial services industry.



Tracy B. Lindberg

Partner, Ernst & Young LLP

Tracy has 22 years of experience with Ernst & Young LLP in the Assurance practice, including eight years as an Assurance partner. She has significant involvement with coaching teams in applying the firm's audit methodology in a variety of areas and providing insights

into the structures, processes, controls, and risks of public companies of differing sizes, risks, and industries.

She has extensive experience serving a variety of global and multi-location clients in the Metals, Specialty Chemical, Aerospace, Consumer Products, and Manufacturing industries.

Tracy is also co-chair of Northeast Ohio Diversity & Inclusiveness Networks and is heavily involved with supporting EY initiatives. In addition, Tracy is involved in enhancements and changes to audit methodology as well as leading training programs for audit partners and other audit executives.

**Gabriel Zubizarreta, CPA**

CEO and Founding Principal, Silicon Valley Accountants

Gabe Zubizarreta is the CEO and founding principal of Silicon Valley Accountants. Central to Gabe's role at Silicon Valley Accountants is educating both technical (e.g., revenue recognition, COSO) and soft skills (e.g., leadership, effective communication, teamwork, and team building). Gabe designed a Financial Effectiveness Framework, which delivers continuous improvement-based results to optimize financial processes by focusing on people, processes, and systems. This framework is based on a balanced approach of training, leadership, process improvement, and system optimization. He has more than 10 years of prior experience at PwC, has previously held various controller positions, and has led several merger integration projects. Gabe is a passionate advocate for process improvement and financial transformation.

**J. Stephen McNally, CMA, CPA**

Global CFO, PTI/Phoenix family of companies

Steve is a results-driven finance executive, transformational thought leader, and business partner. He is Global CFO for the PTI/Phoenix family of companies, recognized worldwide for sustainable packaging innovation, based in Holland, Ohio. Steve is also a member of the IMA Global Board of Directors, currently serving as chair of the Member Relations Committee, and a member of the IMA Toledo Chapter. Previously, Steve was finance director and controller for Campbell Soup Company's Napoleon & Flavor Operations, including Campbell's premier Soup, Sauce, and Beverage facility in northwest Ohio, named *Food Processing* magazine's 2014 Green Plant of the Year. Steve has an international MBA from the University of South Carolina and a BS in Accountancy from Villanova University.

Friday's Speakers

**Robert H. Herz, CPA, CGMA, FCA**

Former Chair, FASB

Robert H. Herz's current activities include serving on the boards of directors and various board committees of Fannie Mae (chairman of Audit Committee), Morgan Stanley (chairman of Audit Committee), Workiva Inc., Paxos, the Sustainability Accounting Standards Board Foundation, on the Independent Investment Committee of UNOPS, on the advisory boards of AccountAbility and Libra Services, Inc., as an ambassador for the International Integrated Reporting Council, and as a member of the Audit Committee Chair Advisory Council of the National Association of Corporate Directors. He is also an executive-in-residence and member of the faculty of the Columbia Business School and from 2006-2017 he served on the Advisory Board of the Alliance Manchester Business School in England. He also serves on the Standing Advisory Group of the U.S. Public Company

(Robert H. Herz continued)

Accounting Oversight Board (PCAOB) and on the PCAOB's Data and Technology Task Force, the Financial Reporting Faculty Advisory Group of the Institute of Chartered Accountants in England and Wales, and was a member of the Accounting Standards Oversight Council of Canada from 2011-2017. Herz also provides consulting services on financial reporting and other matters through Robert H. Herz LLC, of which he is president.

Previously, Herz was chairman of the Financial Accounting Standards Board (FASB) from 2002 to 2010. He was also one of the original members of the International Accounting Standards Board. He was a partner with PricewaterhouseCoopers for many years, including serving as audit partner on numerous major companies, as head of the firm's Corporate Finance Advisory Services, as senior technical partner, as member of the firm's U.S. and Global Boards, and as president of the Coopers & Lybrand and PricewaterhouseCoopers foundations. He is a member of the Accounting Hall of Fame.



Wesley R. Bricker

Chief Accountant, U.S. Securities and Exchange Commission

Wes is the chief accountant for the U.S. Securities and Exchange Commission. In this role, he serves as the principal advisor to the SEC on accounting and auditing matters. He consults with registrants, auditors, and other industry representatives, and is responsible for the oversight of the Financial Accounting Standards Board (FASB) and the Public Company Accounting Oversight Board (PCAOB), among other duties.

He joined the SEC from PricewaterhouseCoopers, where he was a partner responsible for clients in the banking, capital markets, financial technology, and investment management sectors.

Earlier, he served as a professional accounting fellow in the Office of the Chief Accountant and prior to that held various audit and professional practice positions at PwC, including in the firm's national office during the global financial crisis advising on complex financial accounting matters.

Wes is trained as an accountant and lawyer with degrees from Elizabethtown College and the American University Washington College of Law. He is licensed to practice as a CPA in Virginia, Pennsylvania, and New Jersey, and as an attorney in New York.



Wayne Carnall

Partner, National Professional Services Group,
PricewaterhouseCoopers

Wayne rejoined PricewaterhouseCoopers in 2011 as a partner in the National Professional Services Group and supports U.S. and international clients in addressing complex accounting and reporting matters including those that are unique to SEC regulatory requirements. He is a member of PwC's SEC Leadership Team. From 1997 to 2007, Wayne had a similar role at PwC. He has worked on many Fortune Global 500 companies. Wayne was named to the 2013 Global Accounting Power 50 by the International Accounting Bulletin.

From 2007 to 2011, Wayne was chief accountant of the Division of Corporation Finance at the SEC, where he was responsible for financial reporting matters with respect to the work of the Division. This included rendering decisions relating to the public companies that file with the SEC and publishing guidance such as the Financial Reporting Manual.

(Wayne Carnall continued)

He jointly authorized the issuance of Staff Accounting Bulletins and assisted in drafting a number of Commission rules on a variety of subjects. He also served as an observer to the PCAOB's Standing Advisory Group.

From 1981 to 1991, Wayne held various positions including senior manager at PwC and worked on public and nonpublic companies in various industries. From 1991 to 1997, Wayne held various positions including associate director, deputy chief accountant, associate chief accountant, and staff accountant in the Division of Corporation Finance at the SEC.

Wayne is a graduate of Alfred University and is a CPA in several states.



Marsha L. Hunt

Board Member, Financial Accounting Standards Board

Marsha L. Hunt joined the Financial Accounting Standards Board (FASB) on July 1, 2017. Her first term concludes June 30, 2022, and she is eligible for reappointment to a second term.

Hunt previously served as vice president and corporate controller for Cummins Inc., where she was responsible for external reporting, consolidation, finance systems, accounting policy, insurance risk management, and Sarbanes-Oxley compliance. She also served as a trustee of the Cummins U.K. pension schemes, and as a board member of the company's largest U.S.-based joint venture.

Hunt served on the Financial Accounting Standards Advisory Council (FASAC) from 2014-2016. As a preparer of financial statements, she brings vast experience and broad knowledge of financial accounting and reporting issues facing large public companies.

Previously, Hunt served as assistant controller and director of accounting at Corning Incorporated, where she led all U.S. Securities and Exchange Commission and external reporting, audits, Sarbanes-Oxley compliance, and M&A accounting related functions. Hunt has been active with Financial Executives International, serving on its board from 2008-2014 and as chair from 2012-2013. She participated in FEI's Committee on Corporate Reporting for more than 20 years. She received a BS in business administration and accounting from Bucknell University and is a CPA.



Harvey L. Pitt

Chief Executive Officer, Kalorama Partners, LLC

Harvey L. Pitt is the CEO of the global business consulting firm Kalorama Partners, LLC, and its law firm affiliate, Kalorama Legal Services, PLLC. Prior to founding the two Kalorama firms, Pitt

served as the 26th Chairman of the U.S. Securities and Exchange Commission, from 2001 to 2003.

Prior to becoming the SEC's Chairman, Pitt was a senior corporate partner at the international law firm of Fried, Frank, Harris, Shriver & Jacobson. Former Chairman Pitt also served previously with the SEC, from 1968 to 1978, including three years as general counsel (1975-78). Former Chairman Pitt received his JD from St. John's University School of Law in 1968, and his BA from the City University of New York, Brooklyn College, in 1965. He was awarded an honorary LL.D. by St. John's University in 2002 and was given the Brooklyn College President's Medal of Distinction in 2003. Pitt is currently a member of the Advisory Council of the Public Company Accounting Oversight Board, a not-for-

(Harvey L. Pitt continued)

profit corporation created by the Sarbanes-Oxley Act of 2002 to oversee the audits of public companies and broker-dealers.

Further, he is an independent fiduciary director of the international hedge funds of Paulson & Co. Inc., and a member of their Audit Committees. He is also a member of the Regulatory and Compliance Advisory Council for Millennium Capital Management, LLC, as well as Balyasny Asset Management L.P. He is a senior advisor to Teneo Holdings LLC, a global business consulting firm. In 2017, he was appointed to the Advisory Board of JBS USA Holdings, Inc. In addition, he previously served for three years on the National Cathedral School's Board of Trustees, holding the titles of board vice-chair, co-chair of the board's Governance Committee, and chair of the Audit and Compensation Committees.



Kelly Richmond Pope

Associate Professor, School of Accountancy & MIS, DePaul University

Kelly Richmond Pope is an associate professor in the School of Accountancy and MIS at DePaul University where her research focuses on organizational misconduct, ethics and fraud, and how organizations design cultures and compliance systems to confront these challenges. She also teaches in executive education programs at the Kellogg School of Management at Northwestern University and the Quinlan School of Business at Loyola University, Chicago.

Pope's research on organizational misconduct culminated into directing and producing the award-winning documentary, "All the Queen's Horses," in 2017. Renowned *Chicago Sun-Times* film critic Richard Roeper cited, "Kudos to director Kelly Richmond Pope for applying just the right mix of 'What the heck?' whimsy and respectful, serious reporting to this incredible tale." The film explores the largest municipal fraud in U.S. history and premiered as the No. 1 documentary on iTunes, Amazon Prime Video, Google Play, and DirectTV during its debut week on the video-on-demand platforms in April 2018.

At the organizational level, Pope examines factors in the ethical decision-making process as well as what encourages employees to whistle-blow. This research has been published in leading accounting and business ethics journals and was selected to be developed as a TED Ed lesson titled "How People Rationalize Fraud" and a TEDx Talk titled "Why Do We Hate Whistle-Blowers?"

Pope is a popular keynote speaker and frequently advises firms about their compliance programs and training. She is regularly invited to speak to regulators, including the Department of Justice, Securities and Exchange Commission, PCAOB, Internal Revenue Service-Criminal Investigations, and the Federal Bureau of Investigation.

Prior to joining the faculty at DePaul University, Pope worked in the forensic accounting practice at KPMG. She received her doctorate in accounting from Virginia Tech and is a licensed CPA.

45th Annual Meonske Professional
Development Conference
Thursday, April 25 &
Friday, April 26, 2019

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INFORMATION

To register, go to:
<https://commerce.cashnet.com/UCBIMA>

CONFERENCE REGISTRATION FORM

(Each registrant must complete a separate registration form)

First Name _____

Last Name _____ Middle _____

IMA Member ☐ Yes ☐ No

IMA Membership Number _____
(If applicable)

IMA Chapter Affiliation _____

Employer _____

Street Address _____

City _____ State _____

Zip _____ Telephone _____
(Daytime)

Email _____

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(No Amex Accepted)
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Complete this registration form and mail
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For your protection, we do not accept
credit card numbers by mail.

REGISTRATION FEES

	# of Days	Amount
Meonske Professional Development Conference		\$185/per day
Educator Rate		\$135/per day
After April 19, 2019 Late Fee		\$50
		Total Due \$

Conference Cancellation Policy: There will be a \$50 cancellation fee prior to April 18, 2019. No refunds will be issued after April 18, 2019, but substitutions will be permitted.

**HOTEL
ACCOMMODATIONS**

Please indicate which days you will attend:

- ☐ Thursday ☐ Friday

Thursday Attendees
(Please indicate afternoon Track choice)

- ☐ Track 1: Women’s Leadership Sessions
- ☐ Track 2: Delivering Excellence in Accounting and Finance

Please indicate if you have any dietary restrictions: _____

Hotel accommodations can be booked directly at:

The Hampton Inn
4406 Ohio State Route 43
Kent, OH 44240
Telephone: (330) 673-8555
www.hamptoninn3.hilton.com

Reserve your accommodations for \$84/per night. You must state that you are with the IMA Meonske Conference Block to receive the discounted hotel rate.

***IMA MEMBERS ONLY**

YOU MUST PROVIDE YOUR IMA NUMBER, otherwise you will not receive CPE credit. If you do not know your IMA member number, contact IMA Global at (800) 638-4427. For questions regarding registration, please contact University Events and Conference Services at (330) 672-3202.

Conference Sessions

THURSDAY, APRIL 25

8:20 a.m. – 9:10 a.m.

Kent Student Center-Kiva

High Impact Conversations,

Tim Gearty, CPA, MBA, JD, CGMA, Editor-in-Chief, Becker CPA Review

Excellent communication skills are highly important for effective leadership. The ability to communicate with confidence, clarity, and emotional intelligence is essential for all successful professionals. Each time you speak, the words you choose and the way you express them determine the quality of the connection you make with others. Every spoken word is an opportunity to lead regardless of your position.

Managers engage in multiple conversations each day. The managers who succeed are the ones who find a way to build commitment and drive performance through those conversations. Participants in this program will hear Tim Gearty provide several tools and strategies that you can take to the workplace to become a more impactful and effective communicator.

This program will discuss the importance for leaders to develop high impact conversation skills. It will provide an overview of the steps to take that lead to successful high impact conversations. The program will address situations that call for high impact conversations and problematic situations and resolutions.

9:10 a.m. – 9:45 a.m.

Kent Student Center-Kiva

Fixing the Broken Budgeting Process in the Digital Age

Gary Cokins, CPIM, Founder, Analytics-Based Performance Management

The annual budgeting process is regularly criticized as being obsolete soon after it is published following months of preparation, and is prone to gamesmanship with “padding” by managers, cumbersome to consolidate cost center spreadsheets, not demand-volume sensitive, and disconnected from executives’ strategy. The challenge is how to resolve these deficiencies, which can be done through driver-based expense projections that are useful for decision analyses such as what-if scenarios.

To complicate matters, traditional budgets are typically incremented or decremented by a small percent change from each cost center’s prior year’s spending level. This “use it or lose it” behavior by managers in the last few months of the fiscal year unnecessarily pumps up their prior year’s spending projections and consequently confuses determining which departments really need how much budget for the coming year.

The solution to poor budgeting is capacity-sensitive, driver-based rolling financial forecasting using today’s software technologies. The result is a proforma income statement, balance sheet, and cash flow statement for each month extending well beyond the fiscal year-end month.

Four components of the corporate and enterprise performance management (CPM/EPM) framework can be drawn on to resolve these limitations. They are a

strategy map, a risk management matrix, capital projects, and activity-based costing principles. The first three are project-based and the last are for recurring operational expense projections. Ideally, the correct and valid amount of future spending for headcount capacity and consumed expenses should be derived from two broad streams of workload that cause the need for spending – demand-driven and project-driven.

Demand-driven expenses are operational and recurring from day to day. Their requirements are typically from customers. In contrast, project-driven spending (e.g., strategy initiatives, risk mitigation) is nonrecurring and can be from days to years in time duration. All these demands on an organization's workload can be integrated into a rolling financial forecast using today's software technologies.

Learning Objectives:

1. To understand the deficiencies with the traditional annual budget.
2. To apply unit-level consumption rates with forecasts to project operational expenses.
3. To include strategic and risk mitigation projects in expense projections.

10:15 a.m. – 11:30 a.m.

Kent Student Center-Kiva

Will You Be Ready for the Changes Caused by Artificial Intelligence (AI) on the Accounting and Finance Function?

Tim Gearty, CPA, MBA, JD, CGMA, Editor-in-Chief, Becker CPA Review

The world of accounting is just the latest in a series of industries being affected by the rapid increase in the use of artificial intelligence. Human intelligence will never be replaced by AI because it is a human who must recognize that a problem can be solved by a machine in the first place. However, there is no way to escape the use of AI technology, at least not if finance professionals at all levels hope to remain competitive in the upcoming years. The better equipped they are to integrate and utilize AI technology in accounting processes, the more valuable they will be.

This session will discuss AI's impact on the accounting and finance function. Attendees will learn how to embrace this new technology and how to maximize its use and limitations. The session will outline the trends that will transform the future of the business office solutions introduced by artificial intelligence and other emerging technologies. Accounting professionals who wish to remain relevant in the digital age should benefit from this session.

11:30 a.m. – 12:05 p.m.

Lunch

Moderator: Jeff Bissell, CPA, Treasurer, NGM Aerospace

12:15 p.m. – 1:30 p.m.

Kent Student Center-Ballroom

Keynote Session

The Debrief-Focused Approach in Business and Life

Robert "Cujo" Teschner, Lt. Col. USAF, Founder & CEO, VMax Group



(Robert “Cujo” Teschner continued)

One of the core tenets of winning in business today is building accountable leaders. In an age where change is happening so very rapidly, the necessity of practicing accountability in all we do is paramount. It also happens to be the foundation for outstanding teamwork.

Former **Air Force “Top Gun,” Lt. Col. Rob “Cujo” Teschner** uses his experience as a **U.S. Air Force Subject Matter Expert** and instructor at the renowned **U.S. Air Force Weapons School** to adapt the Air Force’s high-performing team approach to help business organizations achieve their all and build context where teams thrive. The good news is that high-performing military teams know how to teach accountable leadership. Now, businesses and individuals can utilize the practice of debriefing to significantly increase team performance with proper teamwork skills by developing trust and admitting faults.

The first 500 registrants will receive a free copy of *Debrief to Win*, the resource every organization needs in order to start improving and truly win. This book offers deep insight into how individuals and organizations can harness this powerful tool for professional gain.

Onwards and upwards signifies the drive to look forward, not backward, always with the approach of doing better and achieving more. Onwards and upwards is the call to leave behind any self-doubt, external nay-sayers, and other hindrances to forward-movement. This signature talk is designed to inspire and encourage people to be their best and enjoy many happy trails.

1:30 p.m. – 2:45 p.m., 3:05 p.m. – 4:30 p.m.

2 Concurrent Sessions

Track 1

Kent Student Center-Kiva

Women’s Leadership Positions: Creating a Better World for All

Moderator: Dr. Deborah Spake, Dean, College of Business, Kent State University

Change is here. Women’s leadership matters. Female executives and leaders play a significant role in corporate initiatives and organizational culture. Female business owners, managers, and executives are aware of the many barriers – some intentional, some unintentional – that can affect their pathways to success. Attendees will learn from an expert panel of women leaders in this inspiring, informative, and interactive panel session that provides a forum for current and aspiring leaders in accounting and finance to share thoughts and experiences on leadership development and strategies for increasing success.

Despite advances in gender equality, there is still work to be done. In the accounting profession, women and men develop similar skills to be successful, but their career journeys are different. This session focuses on developing leadership skills and discusses issues facing professionals in the accounting and finance professions.

You’ll hear from inspiring speakers and gain insight into leadership, professional trends, work/life balance, and career journeys. Dynamic and successful women leaders will share their real-world business experiences of leading organizations to foster an inclusive culture and promote positive change agents on gender parity. Men are welcome to attend the workshop and gain insights into

(Track 1 continued)

understanding how full inclusion of women and other diverse groups will lead to a more successful company.

Track 2

Kent Student Center-Governance Chamber

Delivering Excellence in Accounting and Finance

Presenter/moderator: Gabriel Zubizarreta, CPA

Participants attending this session will be exposed to the latest approaches to improve excellence in the accounting and finance profession. Many departments have difficulty defining standards for excellence, which makes it hard to set goals and take actions to evaluate performance. The foundation of excellence starts with continuous improvement, which often requires a cultural shift in the mindset. This interactive panel will discuss attributes of companies and groups that have achieved excellence to create a foundation from which a sustainable improvement plan can be built and measured.

The session will include how to:

- Define key attributes of excellence in accounting and finance
- Evaluate the importance of an annual improvement plan in the development and sustainability of excellence
- Learn methods to create prioritized improvement goals
- Explore ways to develop a culture of continuous improvement in order to achieve sustainable change

FRIDAY, APRIL 26

8:00 a.m. – 9:45 a.m., 10:15 a.m. – 11:45 a.m.

Kent Student Center-Kiva

Financial Reporting Panel

Moderator: Robert Herz, CPA, CGMA, FCA, Former Chair, FASB

This year's conference continues the 40-year plus popular tradition of providing a distinguished panel of top regulators from the SEC, FASB, PCAOB, and a representative of public accounting to discuss the latest regulations and their practical application to the world of financial reporting. The session will provide an update on the latest regulations by the professionals at the highest level who are involved in issuing and interpreting the rules. Robert H. Herz, former FASB chair, will moderate a lively and informative discussion in which attendees are permitted to ask their application questions directly to the panel. Every year, attendees leave the session with a wealth of practical information to make sure that they know how to comply with the regulatory rules.

11:45 a.m. – 1:50 p.m.

Kent Student Center-Ballroom

Keynote Speaker and Lunch

Coping with Current Political, Legislative, and Regulatory Changes

Harvey Pitt, CEO of the global business consulting firm Kalorama Partners, LLC

This sessions includes aspects of the new tax laws, the ongoing tariff wars, cybersecurity, and the need to include so-called critical audit matters in auditor reports, among other things.

1:50 p.m. – 3:15 p.m., 3:35 p.m. – 4:30 p.m.

Kent Student Center-Kiva

Screening of “All the Queen’s Horses”

How could one woman steal \$53 million without anyone noticing?

Kelly Richmond Pope, Associate Professor, School of Accountancy & MIS, DePaul University

As city comptroller of Dixon, Ill., Rita Crundwell stole \$53 million of public funds across 20 years—making her the perpetrator of the largest case of municipal fraud in U.S. history. She used the funds to build one of the nation’s leading quarter horse breeding empires, all while forcing staff cuts, police budget slashing, and neglect of public infrastructure. The film tells the riveting story of how a pillar of the community could so callously execute a scam of such magnitude. It investigates her crime, her lavish lifestyle, and the small town she left in her wake and how not even the internal accountants, city administrators, citizens, or even auditors raised an eyebrow.

This session is one of the most fascinating CPE sessions you will ever attend. Pope is an associate professor in the School of Accountancy and MIS at DePaul University where her research focuses on organizational misconduct, ethics and fraud, and how organizations design cultures and compliance systems to confront these challenges. She worked in the forensic accounting practice at KPMG and used this experience to produce an award-winning film as a case study. This film premiered as the No. 1 documentary on iTunes, Amazon Prime Video, Google Play, and DirectTV during its debut week on the video-on-demand platforms in April 2018.

After viewing the film, Pope will conduct an interactive session on accounting and auditing lessons learned and the importance of the role of everyone in an organization to blow a whistle when misconduct occurs.

3:35 p.m. – 4:30 p.m.

Case Study: Accounting and auditing lessons learned by understanding the ethical decision-making process and encouraging employees to whistle-blow.

4:30 p.m. – 4:45 p.m.

Wrap Up - Door Prizes

KEYNOTE SPEAKER AND FEATURED SESSION



Lieutenant Colonel Robert "Cujo" Teschner

*For more than 20 years, Cujo has delivered inspirational talks and now he is coming to the Meonske Professional Development Conference. It gets even better. The first 500 paid registrants will receive a copy of his new book, **Debrief to Win**.*

Lt. Col. (USAF, ret.) Robert "Cujo" Teschner brings all of his leadership and training experience with him wherever he speaks, teaches, or coaches. He has a special way of connecting with his audiences, blending high-impact stories of fighter aviation and personal humility to achieve the intended outcome. In addition, the story of his personal fight with cancer serves as the launch pad for talks about humility, growth, motivation, and constant improvement.

Teschner is the author of the forthcoming book, **Debrief to Win: How High-Performing Leaders Practice Accountable Leadership**. This American Fighter Pilot is a hero and a mystery; most people only know the legend...not the real history or the person. Teschner will give our attendees a high-impact look into the professional and personal cockpit of fighter aviation. His leadership experience, skillset, and humble approach will inspire us with his real-world experience as a Top Gun fighter pilot. He does not rely on business textbook cases or academic discussions or theoretical possibilities. He has proven knowledge and expertise in situations where you must get it right the first time and every time—not for shareholder value, or company growth, but when the difference is military victory or defeat, life or death. If it is good enough for life or death decisions, it is certainly good enough for business performance. You will clearly see how his accountable leadership approach directly applies to the business world and your workplace.

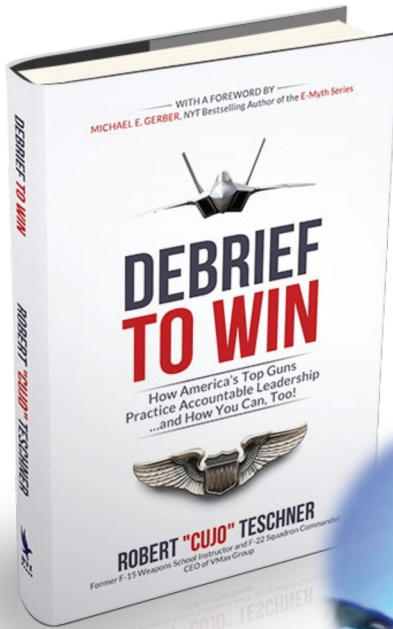
Teschner is the guy who developed, experienced, and taught in the most competitive arena in the world: that of elite fighter **Top Gun** pilots. He brings this competitive winning experience to us in a professional, friendly, accessible manner that can benefit every individual or organization.

Among other accomplishments, Teschner served as **Commander of the 7th Fighter Squadron**, where he was responsible for transitioning a start-up **F-22 "Raptor"** squadron to operationally-ready. He was hand-selected to serve as an F-15C "Eagle" Instructor Pilot at the **USAF Weapons School**, the **Air Force "Top Gun"** school. He flew more than 130 combat hours over Iraq in the F-15C and served as a senior staff officer at Headquarters U.S. European Command, where he was a key architect of a multi-billion-dollar overseas security initiative requested by the President of the United States.

The bottom line is that Teschner will be uplifting, powerful, and compelling. Most importantly, he's engaging. He will immediately connect with you when he speaks from the heart. He uses stories to make his points, sharing the perspective of someone who defended our nation in far-away lands while flying faster than the speed of sound. Audiences are captivated and come away hungry for more. Most importantly, his message will help you acquire beneficial, winning, and accountable leadership and teamwork skills to take your career onward and upward. **You will want to register early so you can experience the best learning experience of a lifetime.**

Meet the Author

Lt Col (ret) Robert "Cujo" Teschner



& have your book autographed at the

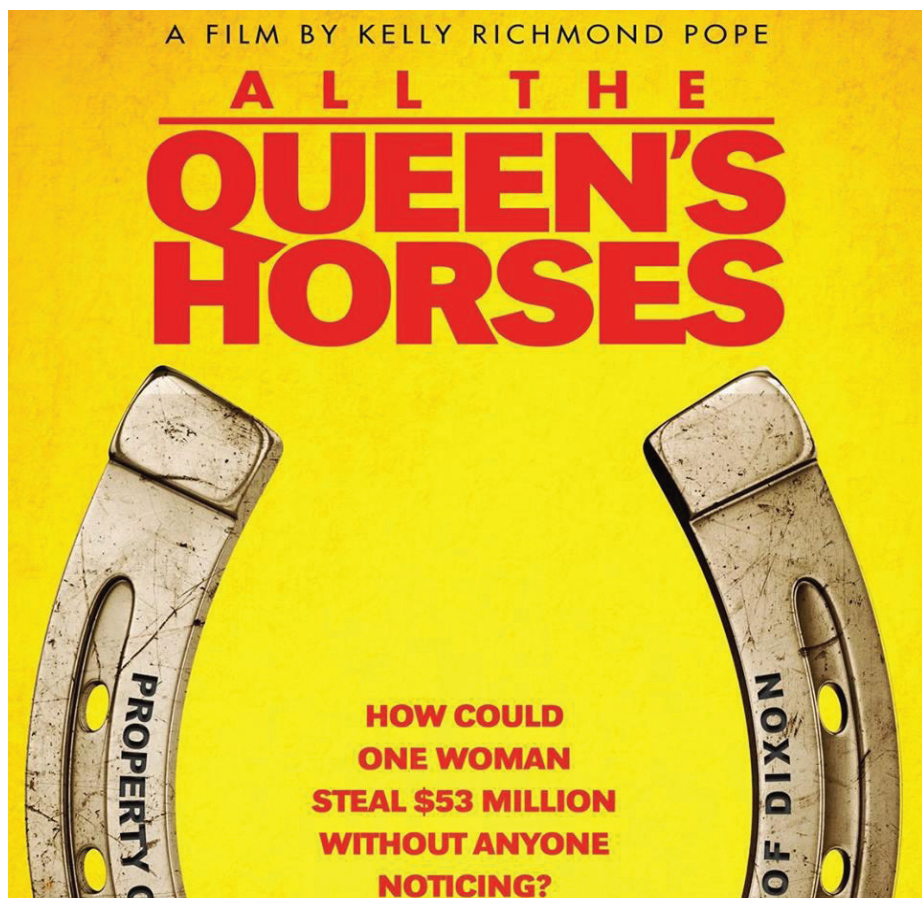
Wine & Cheese Reception

Thursday 4:30

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KEYNOTE SPEAKER AND FEATURED SESSION



How could one woman steal \$53 million without anyone noticing?

As a city comptroller of Dixon, IL, Rita Crundwell stole \$53 million of public funds across 20 years -- making her the perpetrator of the largest case of municipal fraud in U.S. history. She used the funds to build one of the nation's leading quarter horse breeding empires, all while forcing staff cuts, police budget slashing, and neglect of public infrastructure.

ALL THE QUEEN'S HORSES investigates her crime, her lavish lifestyle, and the small town she left in her wake.

100

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IMA's Ohio Regional Council is pleased to honor the legacy of **Dr. Norman R. Meonske** and the **45th Annual Meonske Professional Development Conference** by contributing a significant portion of the conference proceeds to the **Kent State University Norman Meonske Accounting Scholarship Fund**. We have reached \$400,000 and have a goal of \$500,000 during Norm's lifetime. Half of the 50/50 fund goes to the Meonske Scholarship Fund so please be generous when buying tickets at lunch.

Anyone wishing to make a 100% tax-deductible gift of any size may do so by contacting Alexa Doult (adoult@kent.edu; 330-672-0690), or by mailing a check (made payable to the KSU Foundation with "Meonske Scholarship" in the memo line) to Alexa's attention: Kent State University College of Business Administration, P.O. Box 5190, Kent, OH 44242-0001 or by clicking the link below. Even a \$25 donation is greatly appreciated.

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PARKING AND TRAVEL INFORMATION

The Kent Student Center visitor lot is located off Summit Street in Kent, Ohio. (Google search: 1075 Risman Drive, Kent, OH 44242). If you park in the visitor lot, your parking will be validated at lunch. Please bring your parking stub with you for validation. Once the lot is full, parking service attendants will direct overflow parking to alternative lots. For your convenience, the University Events and Conference Service office will email a "dashboard" parking permit for free parking with your acknowledgement letter that you can print out. Put this letter in your windshield so your vehicle will not be ticketed if you park in an alternative lot.

HISTORY OF THE CONFERENCE

- Four decades ago, two active members of the IMA Akron Chapter wanted to start something positive at Kent State University (or “KSU”) following the shootings on campus. Its two founding members, Glen “Woody” Woodson (who died in April 2006 at age 81) and Dr. Norman R. Meonske (professor emeritus at KSU) held the first conference in March 1976, focusing on ERISA (Employee Retirement Income Security Act of September 2, 1974), a very hot subject at the time.
- Since then, the conference organizers have tried to tackle subjects that were ground-breaking and offered broad appeal. Recently, financial reporting has provided the backbone of the conference activities. Today, the conference is recognized as “...one of the top five financial accounting and reporting conferences in the country.”
- The conference has always been held at Kent State University, except for a Replacement Cost Seminar in October 1976 (held at Tangier restaurant in Akron, Ohio) and the Sixth Annual Conference in 1980 (held in Columbus, Ohio).



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