



Cleveland
East
Chapter

INSTITUTE OF MANAGEMENT ACCOUNTANTS

SEPTEMBER 2016

CONGRATULATIONS IMA CLEVELAND EAST CHAPTER!



www.cleveast.imanet.org

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2015-2016 Awards

Silver for Website

**Outstanding level of
Service**

13th Place Competition

Board members Sandra Brenner and Carlos Chavez accept the chapter's awards in the Warner Division from IMA Chair



September 13, 2016 board meeting

September 20, 2016
Plant tour - Cleveland Whiskey

October 20, 2016
Student Night

November 10-12, 2016
IMA's Student Leadership
Conference in Detroit, MI.

April 27 & 28, 2017
Meonske Professional
Development Conference at Kent
State University.

Saturday, May 13, 2017
Leadership Training Workshop



Tour and Operations Discussion of Cleveland Whiskey

Cleveland Whiskey
1768 East 25th Street
Cleveland, OH 44114

When: Tuesday September 20, 2016 at 6:30 pm

Cost: \$25 (\$10 for students), parking is included.

CPE: 1 hour

Other information: The Cleveland IMA Chapter will be joining us for this meeting. . Parking is in specified areas and with a parking permit. Guests should drive to the front entrance (there is an awning with the number 1768 on it) and either we'll have someone out front or directly inside to give out parking passes and direct guests to the parking areas.



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IMA Announces Record Growth for CMA Credential; Reaches Milestone with 50,000 Certificate Holders

MONTVALE, N.J., July 25, 2016 /PRNewswire/ -- **IMA®** (Institute of Management Accountants), the association of accountants and financial professionals in business, today announced record-breaking growth of its flagship certification, the **CMA®** (Certified Management Accountant) credential in fiscal year (FY) 2016, ending June 30.

After its sixth consecutive year of significant growth, the premier global management accounting certification reached a milestone of 50,000 holders since the program was created in 1972. In FY 2016, 3,838 CMAs earned the credential; a record number for any fiscal year. In addition, 18,761 new candidates enrolled in the program – a 20 percent jump from 2015 – which brings the number of candidates who chose to join the program in the past five years to 70,000.

"This rise in numbers – as well as respect and influence – confirms that the CMA continues to be the leading global management accounting credential in the world," said Jeff Thomson, CMA, CAE, president and CEO of IMA. "For more than 40 years, we have been building a professional certification program that is a true reflection of the global management accounting profession. We pride ourselves in providing a certification that represents credibility and competence in all of the most crucial management accounting skill sets."

The CMA's growth is all the more impressive due to its rigorous testing methodology and high standards to earn the credential. Passing the CMA exam ensures every certificate holder has education, experience and mastery of the 11 most vital practice areas in management accounting including financial planning and analysis, control, decision support and professional ethics.

"IMA believes that the best means for employers to be confident they have secured the most competent management accounting workforce is to pursue a rigorous and relevant certification, earned through work experience, testing and continuing education," said Dennis Whitney, CMA, CFM, CAE and ICMA (Institute of Certified Management Accountants) senior vice president. "The CMA is the only global management accounting certification that can guarantee every single certificate holder meets these criteria."

The CMA is also the only U.S.-based management accounting credential to include both multiple choice and essay testing formats, ensuring high reliability and validity of knowledge at a mastery level. For more information on the CMA, please visit: www.imanet.org/cma.

About IMA® (Institute of Management Accountants)

IMA®, the association of accountants and financial professionals in business, is one of the largest and most respected associations focused exclusively on advancing the management accounting profession. Globally, IMA supports the profession through research, the CMA® (Certified Management Accountant) program, continuing education, networking and advocacy of the highest ethical business practices. IMA has a global network of more than 80,000 members in 140 countries and 300 professional and student chapters. Headquartered in Montvale, N.J., USA, IMA provides localized services through its four global regions: The Americas, Asia/Pacific, Europe, and Middle East/Africa. For more information about IMA, please visit www.imanet.org.



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P R E S I D E N T ' S M E S S A G E

August has come and gone! Where did the summer go? I hope everyone has a wonderful Labor Day and long weekend. We will be slipping into fall and the third quarter will be over before you know it. If you have children I hope the start of the school year was smooth.



Thank you to all of the members who came out to the Indians game. It was a beautiful night for a ball game! With a Browns preseason game and the Paul McCartney concert it was a great night to be downtown. Our seats were along the third base line; I was three people away from getting a chance to grab a foul ball. Members from Cleveland, Akron, and Canton came out and we were all treated to a walk off win!

The Cleveland East and Cleveland chapters will be doing a tour of Cleveland Whiskey on September 20th. The tour will be one to one and a half hours long. We will learn about the operations, business, and ask any questions we may have. The tour cost is \$10 and will include parking. This event will offer one hour of CPE. We hope that you can join us!

We are always looking for volunteers to join our board to help bring the most value to our members. If you are interested in joining the board please email me at Brian.Fehribach@imcdus.com.

Please register at:
<http://cleveast.imanet.org/technicalmeetingregistration.html>.



SPONSORS

We would like to thank the following organizations for their support in sponsoring the IMA Cleveland East Chapter.

If you would like to have your business appear on this page, please contact Sandra Brenner at (216)839-7288 or Email: sandra.brenner@basf.com.



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Deadline for submitting information for next newsletter is the Monday following the technical meeting. Send your submissions to Carol Kuczer at: ckuczer@ddr.com

Indians Game August 18



NATIONAL CONFERENCES

JOIN US NEXT YEAR

June 17-21, 2017

ACE2017 | DENVER

IMA's Annual Conference & Expo



DETROIT | NOV. 10-12, 2016



**MAKE it
HAPPEN
SLC16**



IMA's Student Leadership Conference

REGISTRATION OPENS SEPTEMBER 6, 2016

STUDENTS - DON'T MISS THE IMA STUDENT LEADERSHIP CONFERENCE

Learn how you can make your career happen at IMA's Annual Student Leadership Conference. You'll hear from inspiring speakers, create new contacts, and connect with industry leaders in a dynamic, friendly environment. Don't miss these three exciting days of learning, networking, and fun.

<https://www.imastudentconference.org/>



2015-2016 BOARD OF DIRECTORS

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President	Brian Fehribach	brian.fehribach@imcdus.com	(216) 228-8900 x272
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Need extra help with special projects?

Want to give a helping hand to an accounting student?

Interns are available to help your company. Both the University of Akron and Hiram College have accounting students that are ready, willing and eager to gain real life experience.

For more information, please contact Robin Schade at 216.227.3011 or via email at robin.schade@imcdus.com.



The Association of
Accountants and
Financial Professionals
in Business

IMA GLOBAL CORE VALUES

Respect for the Individual

We treat each other with respect and dignity, valuing individual and cultural differences. We communicate frequently and with candor, engaging in healthy debate and listening to each other, regardless of position or level. We work hard to create an environment that respects individuals in an atmosphere of open communication, growth, and learning.

Passion for Serving Members

We enable individuals to use their capabilities to the fullest to deliver exemplary products and services to members. That enablement extends to being passionate advocates in advancing our global profession. We care for all members and each other - building enduring relationships and driving continuous improvement. We appropriately recognize our volunteer leaders, who are so giving of their time and expertise.

Highest Standards of Integrity and Trust

We understand and abide by the IMA Statement of Ethical Professional Practice in our everyday actions. Our personal conduct ensures that the IMA name is always worthy of trust - our members around the globe deserve nothing less. We treat each other fairly, keep our promises, make decisions objectively, take responsibility for our actions, and admit our mistakes. We maintain confidentiality as appropriate.

Innovation and Continuous Improvement

We believe innovation and a spirit of continuous improvement are engines that keep us relevant, vital, and growing. Our culture embraces creativity and seeks different perspectives. We behave like owners of a "business," managing risks and identifying new opportunities in serving members and advancing the profession.

Teaming to Achieve

We encourage and reward both individual and team achievements, proactively working across organizational boundaries to always "remember the member." Our spirit of team achievement extends to advancing our professional and to being responsible and caring partners within our various communities.



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2016 - 2017 TECHNICAL MEETINGS

EVENTS

Date	Time	Event
Thursday, August 18, 2016	7:10 PM	Social event - Cleveland Indians vs. Chicago White Sox (no CPE)
Tuesday, September 20, 2016	6:30 PM	Plant tour at Cleveland Whiskey
Tuesday, October 20, 2015	6:00 PM	Student Night
Friday, November 18, 2015	8:00 AM - 5PM	Controllers' Workshop
December		Happy Holidays
Tuesday, January 17, 2016	6:00 PM	TBD
Tuesday, February 21, 2016	6:00 p.m.	TBD
Tuesday, March 21, 2016	6:00 p.m.	TBDcape
Tuesday, April 18, 2016	6:00 p.m.	TBD
Tuesday, May 16, 2016	6:00 p.m.	TBD
Tuesday, Jun 21, 2016	6:00 p.m.	TBD
Thursday, April 27, 2016	8AM - 5PM	Annual Meonske Conference Pre-Conference Workshop
Friday, April 28, 2016	8AM - 5PM	Annual Meonske Conference

Cleveland East Chapter Anniversaries



Years Members

30 Vincent Pona
30 Sandra Brenner
21 John Boutton
9 Aleksandra Zimmerman

HONORING OUR RECENTLY LICENSED CMAS

Matthew Koch

Jan 2016

NEW MEMBERS

James Hesford

Academic Member



More CMA Medal Winners Pass With Gleim

How far can you go with Gleim? All the way to the top! The Gleim CMA Review System sets candidates up to excel on the CMA Exam and pass quickly. Our world-class materials enable CMA Exam candidates to efficiently secure a solid grasp of the topics tested so that they are able to pass both parts of the exam in one testing window -- setting them up to achieve Gold status!

Nicolas Lehmann of Switzerland got a great boost in his accounting career when he **used Gleim to win the [ICMA Gold Medal](#) for the highest exam score.**

“In the CMA exam window September/October 2014, I achieved the highest score out of all test takers. The foundations of this result were a thorough understanding of the topics as well as practice in tackling the multiple-choice questions. In both areas, Gleim products were perfectly useful to me.

“With the books, I got general information about the exam as well as specific exam-taking strategies. Furthermore, **the content was easy to learn given the well-outlined units** with definitions, explanations, sample questions, and sample essays. The books helped me to get a complete grasp of the CMA curriculum.

“To get practice when it comes to solving multiple-choice questions, I used the Gleim CMA Test Prep. The Test Prep emulates the Prometric testing environment very well. This helped me to feel comfortable during the two exams. Additionally, the Gleim Test Prep is packed with an enormous amount of questions about every subject. And with the performance analyses, it showed me in which subjects I was performing well and where some additional effort was needed.

“Overall, I was very happy to use the Gleim materials during my preparation for the CMA exam, and I believe they were key to my excellent result. **I can highly recommend the Gleim products** to every person who is preparing for the CMA exam.”

Join Nicolas and the many others who have claimed CMA gold with Gleim. Get [unlimited access to an entire Study Unit](#) of our CMA Course for free today.

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 4201 NW 95th Blvd.
 Gainesville, FL 32606
 800.874.5346

THINGS TO CONSIDER ABOUT CMA CERTIFICATION



Cleveland East Chapter Gleim IMA Chapter Partnership

Cleveland East Chapter members receive a significant discount off all Gleim CMA and CPE study materials including the new ethics course. Your Cleveland East IMA Chapter has partnered with Gleim to ensure your success on the CMA exam! Working together, we will provide you the necessary study tools to prepare for this difficult exam. Gleim has been preparing candidates for success with their extensive self-study course for over 30 years! The Gleim Review System enables you to identify your weak areas so you know where to focus your efforts and GUARANTEES that you will pass each exam part the first time. Our goal is that you achieve success while minimizing your frustration, cost, and time. As a member of the chapter, you are eligible for significant discounts on any of Gleim's CMA materials, as well as Gleim CPE.

To learn more about the program, or to print order forms, visit the Cleveland East Chapter website.

Gleim is excited to partner with Tri-C Corporate College to offer a live review for the Certified Public Accountant exam. This review will be held at the Corporate College East campus with weekly sessions specifically designed to help you pass the exam quickly and effectively.

This offering is unique in terms of its affordability and the one-on-one attention you will receive. These review courses provide candidates with the tools, information, and knowledge necessary to pass the CPA exam the first time.

If you are a candidate who wants to pass the CPA exam quickly and appreciates the added value of a live instructor, call Sheryl Hunt today at (216) 987-0233 or email sheryl.hunt@tri-c.edu to register. You can also check out their [CPA web page](#) for more information.

Class size is limited, so register NOW to reserve your seat.

THE GOLD STANDARD



Salary

Findings of IMA's 20th Annual Salary Survey indicate that professionals holding IMA's CMA certification have greater earning power - 24% higher in salary and 31% higher in total compensation - than their non-certified colleagues. These findings appear in the June 2009 issue of IMA's *Strategic Finance* magazine.

Competitive Advantage

Businesses around the world rely on CMAs for accounting, finance and information management and most importantly, for the strategic planning and business solutions provided by these qualified professionals. Companies such as 3M, Boeing, DaimlerChrysler, DuPont, Hewlett-Packard, IBM, Johnson & Johnson, Milliken and Procter & Gamble recognize that employing CMAs helps to improve company performance in aggressive global business arena.



Review Schedule Based on Gleim Publications Corporate College:

- For the CMA Exam the review for each part of the exam is about six weeks.
- The class meets initially for a 1-hour orientation.
- 5 more meetings, one a week, for 3 hours each.
- Students will take the exam part covered by the review within 2 weeks of the last live class.
- The review for each successive exam part begins 1 to 2 weeks after the review for the previous parts ends.

Personal Satisfaction

Prove your ability to become a strategic business partner, while you also enhance your self-confidence, your sense of accomplishment, and your resume.

Professional Recognition

The CMA designation represents a broad business competency and mastery of the management-level skills required to add value, drive business performance, and build quality financial practices within organizations. The program objectively tests and validate expertise in areas essential to analyzing, managing and evaluating business solutions that contribute to the success of an organization. The CMA credential indicates a commitment to excellence based on a strong, ethical foundation and dedication to lifelong learning.

**Start On Your Road
to CMA Certification Now!**





...Gleim is pleased to announce many new exciting updates to the Gleim CMA Review course. The CMA Gleim Online course has been expanded with more multiple-choice questions, essays, and updates to the digital book. For the first time ever, Gleim has included supplemental videos in the online course, which feature Dr. Passard Dean, CMA.

[Save 15% on the newly updated Gleim CMA Review System.](#)

Over 150 new multiple-choice questions are now available in Gleim CMA Review, which includes the largest test bank in the industry. There are now over 3,100 ICMA-released and expertly authored questions in Gleim Test Prep. CMA candidates will also notice new functionality within Test Prep. While working in Gleim Study Sessions within Test Prep, candidates can now open and reference the digital book while answering questions. This functionality is particularly useful if candidates are frequently missing questions or need more clarification on certain topics.

The Gleim CMA Review System also now features 20% more essays. CMA candidates can practice answering exam-emulating essays in the Gleim Online Course and in the Gleim Essay Wizard.

Supplemental videos, featuring Dr. Passard Dean, CMA and Professor of Accounting at St. Leo University, will be available in the Gleim Online course starting in early April. These videos feature detailed walk-throughs of the multiple-choice questions that candidates find to be the most difficult. [Click here](#) to see a sample of the type of videos that will be added to the Gleim Online course.

Updates have been made to the Gleim CMA Review digital book to include improvements based on candidate feedback as well as more elaboration on key topics. The Gleim materials are written by professional educators, Dr. Gleim and Dr. Flesher, who have over six decades of combined teaching experience. Dr. Gleim was recently recognized by the Fisher School of Accounting at the University of Florida, a top ten accounting school, for his “renowned accounting [materials] that to this day are the field's authoritative learning resource.”

[Click here](#) to learn more about Gleim CMA Review's newly updated materials and save 15% now, or you can [try the course for free here](#).

We look forward to helping you pass the CMA Exam.

Team Gleim

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YOU CAN USE



Be sure to read this month's news from accountemps:

“How to Manage a Multigenerational Workforce”

www.cleveast.imanet.org/partners/accountempsSep2016.pdf

Download your Salary Guide now!

You can also visit our Salary Center to order a free printed copy, review hiring trends or calculate local compensation ranges.



The Association of
Accountants and
Financial Professionals
in Business

Advancing the Profession

IMA is dedicated to rebalancing the accountancy profession by educating society regarding the business building role of management accountants and finance professionals working inside organizations.

Certified Management Accountant (CMA®) - The Gold Standard

Join a leading group of professionals who have advanced beyond the practical accounting skill set by earning IMA's prestigious global certification, the Certified Management Accountant (CMA®).

Evolve into a strategic business partner committed to a standard of excellence grounded on a strong ethical foundation and a lifelong commitment to learning.

Position yourself for career advancement and greater earning power. Gain a significant competitive advantage while demonstrating accounting, finance, information management and strategic planning skills necessary to drive business performance in the changing global economy.



VISION STATEMENT

The world's leading association for management accounting and finance professionals.

MISSION STATEMENT

To provide a dynamic forum for management accounting and finance professionals to develop and advance their careers through certification, research and practice development, education, networking, and the advocacy of the highest ethical and professional practices.

IMA NATIONAL

PUBLICATIONS

Strategic Finance

IMA's flagship publication is an award-winning monthly magazine that provides the latest information about practices and trends in finance, accounting, and information management.

Management Accounting Quarterly

MAQ is a quarterly, refereed online journal that contains in-depth articles by and for academics and practitioners of accounting and financial management.

IMA Educational Case Journal

The IECJ® is a quarterly, online journal whose mission is to publish teaching cases in management accounting and related fields.

PROGRAMS

Educator Resources

IMA provides special tools and resources for the professionals who are developing the industry's future leaders. Academic members have access to IMA's ethics curriculum, case studies, webinars, research grants, mentor program, and many other teaching resources.

Leadership Academy

The IMA Leadership Academy is designed to assess your leadership status, enhance your skills and recognize your leadership achievements.

IMA Webinars

IMA's Inside Talk Webinar Series is a highly popular monthly webinar series that explores relevant topics from your professional and delivers timely information to broaden your knowledge and improve your performance.

NETWORKING

LinkUp IMA

The online professional network created exclusively for IMA members allows you to participate in groups related to topic areas or industries, IMA regional chapters and councils, subject matter and CMA study groups. You can post announcements and events, utilize share workspaces, find jobs and more.

LinkedIn

Strengthens and extends your existing network of trusted contacts. It is a networking tool that helps you discover inside connections to re-connect with colleagues and classmates, power your career and get answers.

IMA's mission is to provide a forum for research, practice development, education, knowledge sharing, and the advocacy of the highest ethical and best business practices in management accounting and finance.

We do this by:

- Offering a rigorous, highly respected credential - the CMA - that recognizes and rewards expertise
- Building a peer network of professional relationships to share industry experience, access career opportunities, and make business contacts to last a lifetime
- Providing extensive education programs to advance professional knowledge, increase leadership potential, and satisfy CPE requirements
- Giving a voice to the profession with insightful and timely journals and newsletters
- Promoting leading-edge research and industry best practices
- Advocating for the profession in a challenging regulatory environment

IMA currently represents more than 60,000 accountants and financial professionals in business. The participation of each of our members makes the success of our mission possible.

KEY CONTACTS

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Power Your Potential

IMA is the resource for developing, certifying, and connecting the world's best accountants and financial professionals working in business.

What is management accounting?

Did you know that many accounting grads begin their careers in public accounting firms, but the majority of those leave in just a few years?

The fact is nearly 75% of financial professionals work in business as management accountants: financial analysts, controllers, treasurers, and chief financial officers. Management accountants provide critical insights on ethical and regulatory requirements and are integral to business strategy and decision-making. Gain leadership experience, explore your future career options, and build your résumé and professional network. With the right preparation and training, you will be equipped with real-world competencies that will make you ready for the challenges you'll face immediately on the job.

Membership Benefits

- Differentiate yourself by taking the CMA exam while still in school
- Develop leadership skills to build your résumé
- Enjoy all member benefits at a significantly reduced rate

Student Testimonial

"I knew I wanted to major in accounting, and I wanted to make a difference, but I just didn't know how to build on that. That's how I knew I wanted to start a student chapter on my campus." - Kevin Cornwell, President, University of Texas at Dallas Student Chapter

Continuing Professional Education



New courses included in the Gleim Online CPE

- Accounting for Investments
- Accounting for Property, Plant, and Equipment
- Adjustments to Income Tax Liability: Credits, Alternative Minimum Tax, FICA (2015)
- Audit Evidence: Applications
- Calculating Tax Liability for C Corporations (2015)
- Choosing the Best Entity for a New Business
- Compilation of Financial Statements -- Clarified Standards
- Corporate: S Corporation Formation and Operation (2015)
- Corporate: Taxable Income (2015)
- Cost Accumulation Systems -- Traditional
- Estates, Trusts, and Wealth Transfer (2015)
- Ethics for Tax Practitioners
- Financial Statements: Disclosures
- Fraud and the Sarbanes-Oxley Act
- High-Income Employees: Highly Compensated Employees Hot Spots
- Hot Topics for Landlords: Residential Property Investors (2015)
- Individual: Above-the-Line Deductions and Losses (2015)
- Individual: Accounting Methods, Filing Status, and Personal Exemptions (2015)
- Individual: Business Expenses/Losses (2015)
- Individual: Exclusions from GI (2015)
- Individual: Gross Income (2015)
- Internal Control: Basic Concepts for the External Auditor
- Introduction to Financial Statement Analysis
- Leases
- Limited Liability Companies
- Payroll (2015)
- Reporting Income from Debt Cancellation
- Review of Financial Statements -- Clarified Statements
- Saving Your Clients Money and Getting Repeat Business: Tax Planning (2015)
- Schedule C Hot Spots: Sole Proprietors (2015)
- Self-Employed Payroll Hot Spots: S Corporation and LLC Compensation (2015)
- Staying Current with Tax Laws: Federal Tax Update (2015)
- Tax Procedures (2015)
- Valuing Inventory to Avoid Poor Pricing Decisions
- What You Need to Know about Tangible Property Changes: Final Tangible Property Regulations (2015)

View these new courses as well as our entire listing of over 75 courses including those which cover Accounting, Auditing, Regulatory Ethics, Management, Business Law, and Taxation at <http://www.gleim.com/accounting/cpe>.

Please contact Debbie Martin, CPE Administrator to take advantage of a special offer off the regular price of our CPE packages.

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Hours Mon-Fri 8am - 7pm EDT
Please visit our home page.
<http://www.gleim.com/>